1874.
(L.R.)

File No: 26 of 1874
Serial No: 1-6.

Sub Revision of the Sayer Duty

(P-323)

G. R. S. IX-5]

Previous references.

File No. 26 of 1874.

191 .
(Land Rev:)

Serial Nos. 1 - 8

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for June 1875

SUBJECT.

Revision of the Sayer Duty

Inclosed

W D 88—GPB—50,000—24-7-16

A.190

(1)

Section E-K
No 26-74
No 166

Memorandum

It may perhaps be superfluous for me to reiterate here what has already been said in the marginally noted printed papers on the subject of Sayer taxation in Mysore, I shall at once proceed to submit my own remarks thereon. A Statement in 7 parts is appended shewing the articles which now pay this duty, the rates at which it is levied and the average of the last 10 years collections. I have added Coffee to the list, as the revenue from this source, tho credited in the accounts under the head of Land Revenue, is the proceeds of a tax levied in the shape of an excise duty and by the present Sayer Establishments. Under the existing practice, the collection of the

the Sayer duty in the Nan-
-didroog and Ashtagram
Divisions is generally entrust-
-ed to the Shekdar and the
other Village Revenue Offi-
-cers who are remunerated
in the shape of a percentage
of collections made by them
except in a few places in
the former division, where,
as in Nagar, there are re-
-gular paid Kutté Esta-
-blishments. If the article
to be taxed is of high bulk,
the Sayer officer goes to it
at the request of its owner
to assess it, but if it be
light and handy it is brought
to the Kutté for a Rahadary
2. In the last column
of the Statements I have
also shown the cost of the
Kutté Establishment, in-
-cluding remuneration to
Shékdars and Village
Officers and Contingencies,
& apportioned it to each
article, basing my cal-
-culations upon the revenue
derived from each source.

The

(Vide Statement annexed A)

3. The first & foremost item deserving attention is the Supari or Areca nut, both on account of the quantity produced and the amount of revenue it yields to the State. The average of the last 10 years revenue from this source is Rs. 5,17,364, and it pays both an Export* and Import duty at the rates noted in the margin.

4. The question for consideration on this point is, whether any interference with the existing state of things is necessary, and if so, whether as a measure of mere administrative reform or one of actual relief. Of course we cannot stop the mouths of people who readily jump at the conclusion that the system of fiscal administration in Mysore is complicate & too exacting on the public as assessing the land & its produce simultaneously, while such is not the case

* This is an error. The duty is an Ad valorem duty and has nothing to do with Export or Import.

case in Her Majesty's Ter-
ritories. The figures in col:
18 of the Statements marked
A to **G** afford no evidence
however, of the high pressure
complained of, for no de-
crease in the Halut duty
is perceptible during the
last 10 years nor any in
the Land Revenue or gardens
during the same decade,
the latter result due
to the peculiarly favorable
terms of the hitherto exist-
ing settlements - namely
that a Ryot taking up
garden land was allowed
to hold it free of tax for
a certain number of years,
on a progressive assessment
afterwards for an equal
or less period and on payment
of the full amount of the
tax, after the garden ar-
rived at maturity.

5. These concessions are
necessary, considering the
outlay that is required
in reclaiming land and
in paying for labour which

cannot

cannot be easily had in the Mufusil and the long time that the Ryot has to wait before reaping the benefits of his outlay on the Garden. But while the present Survey have generally raised the Garden assessment, they do not mean to show the Ryot any of the reliefs above mentioned, and have apparently not taken into consideration the Salt duty, with which the produce is charged and which must also affect the interests of the producer.

6. A combined consideration of the circumstances referred to above and of the fact that complaints have been received by the Chief Commissioner that the rate of duty on "Sottu" or inferior nut is heavy and should be reduced, shows that something must be done to afford relief

I remark here that I think that the case partly - The Govt. may have nothing to do with the duty of the Salt and its collection has been made by Govt any difference to it - No doubt the Salt affects the interests of the Producers, but the profit has been left by the Survey for separate consideration

Some guide of opinion that the assessment of the whole must should be taken to guide and the Survey

relief from the incidence of the tax and simplify the Revenue system.

7. The opinion of the Local officers was invited as the best method of settling this Question, & it was at the same time suggested to them for consideration and report whether the land assessment and the Salt cannot be consolidated and charged upon the Ryot thus getting rid of the Salt duty. All and every one of those Officers opposed the measure as the effect of it would be to transfer the payment to the Ryot of a duty levied hitherto from the Consumer & thereby increase the burden of the former & jeopardize his interests if the consolidated amount is not paid at the prescribed rates for the instalments. Besides the objection taken on the foregoing

has furnished some information which will be useful in dealing with the Question.

This was merely a suggestion, and it is clear it is not intended to

foregoing ground, such a combination of duties is opposed to the principles of the present Survey & Assessment & the measure may not, very probably, be accepted by the Survey Commissioner.

8 Some of the Officers advocated the abolition of the Salut altogether, suggesting that it may be made up for in the shape of an increased land Revenue or by adjusting the House-tax & correcting the existing abuses in its levy.

Explanation &c.

9. Doing away with the Salut altogether is no doubt the easiest and simplest course. But the question to be first disposed of is whether the Mysore Government could afford to give up all at once a sum of Rs. 6,59,030-0-0 xx derived from the Sayer and the Local Fund Revenues thereon

thereon accruing. It is very easy to give up an item of taxation, but there is the greatest amount of bitterness & difficulty in reviving it when required. I would not therefore, considering that Mysore is a Native State, and that "Sunkum" a well understood native name for Sayer is one of Pooranic or Historic importance & consequently a well established source of revenue, recommend its unqualified abolition. It may, however, be divested of its repulsive features and the means of oppression of the officers administering it reduced to a minimum.

10. There are various modes of collecting the Sayer —

1st By creating a monopoly like that of Salt in Madras, that is to say, buying in all the produce for Govt from the producer and selling

Not approved

selling it afterwards at its actual price plus the duty.

2nd By requiring the producer to store his Supari in a bonded ware. house and sell it after paying the duty.

3rd By making the producer to take out Licenses & recovering the Halet in the shape of License fees.

4th By introducing the old Izara or contract system.

Not approved -

5th By selling the right of collecting the duty at the prescribed rates in a Salook or Group of Salooks, as is done in the case of Tolls on Bridges & Roads.

6th By abolishing all internal Cuttaks and establishing them only on the frontiers of the Province at the entrances

entrances of roads & passes and taxing only actual imports and exports, letting off what is consumed in the Country free of tax or subject only to the payment of a Municipal Octroi.

11. Having carefully considered the question in all its bearings, I think that the first 4 courses suggested above, will be attended with difficulties and would have a demoralizing effect. The adoption of any of them would therefore be in my opinion a retrograde step.

12. The 5th may commend itself as ridding Government of the bother and trouble of collection, but it will afford no relief from the incidence of taxation.

13. I would therefore recommend the adoption of the 6th or only course left-

left. It may indeed be objected that Mysore has an extensive border and that we cannot guard it effectually and check illicit traffic & smuggling. But I would submit, that with a vigilant Sheristé and an active and honest Amildar, there should be no difficulty in the matter; it is not likely that an honest trader would subject himself to the heavy penalties of the law by attempting to evade the payment of the much lighter dues of Government. The measure may be made more acceptable by not insisting upon the payment of the Halut being made at the frontier Sheristés, without exception. An exporter may pay the duty at the Salook Cutcherry and obtain a Rahadary from the Amildar, which when produced at the frontier Sheristés can exempt the

the article from further taxation if the quantity produced corresponds with the quantity mentioned in the Zamindars' pass of which the latter should send a copy or give prior intimation to the Kutté concerned. At every Police Thanah station there should be a Kutté; the Village officers and the Police may be encouraged by payment of rewards for the detection of smuggling & evasion of the penalties levied for the act. Such Establishments on the borders as I propose would serve the double purpose of furnishing correct trade returns to which the Government of India attach much importance, in addition to performing their own direct duty. Our present Trade Statistics, I may add, can be any thing but reliable.

14. The present Kutté

Establishments

Establishments are, I think enough for frontier posts the number, of which may be roughly estimated at 52. If the foregoing precautions are not considered to be sufficient to prevent smuggling, I would respectfully submit that the right of collecting the duty on the frontiers may be sold by auction to private persons who may be enjoined to levy the tax at the prescribed rates & on sanctioned articles only. If this is done, all necessity for Government Establishments would cease. But I may be permitted again to submit that an honest Amildar in the frontier Talooks can effectually check smuggling and put an end to it at once.

15. With reference to the complaints of the high rate of duty levied on "Sohe Aoké" or inferior nut

referred

referred to in para 6 above the Commissioner of Madras observes that "Gotu" is not sold separately, but is to be found mixed up generally with 1st & 2nd class nuts & consequently the Government realizes a higher rate of duty from this nut. The existing scale of duty does not, it appears press heavily, but if it be intended that "gotu" should have a recognized class for itself and its admixture with the 1st & 2nd classes should be made penal, the Commissioner is of opinion that a duty of 4 annas the maund of Gotu would be a fair rate.

16. The Ashtagram Commissioner states that the duty on this sort of nut is only annas 6, which he thinks should be allowed to stand.

17. The Kaira Commr thinks the present

high rate of duty of 12 Anns is doubtless more than Sotu Supari can bear. But as it would be objectionable to have too many rates on one article, he recommends that the present rate on the 2nd sort might be reduced to annas 9.

18. But the Chituldroog Deputy Commissioner states that Sotu priced at 1 Rupee pays a uniform rate of 6 annas and that no complaints have been received of the pressure of the present scale of duty.

19. The Deputy Commr of Kadoor on the other hand states that the duty presses too heavily on Sotu a dike & recommends its reduction to 4 annas if the article be "Deshawar Sotu" or 2 annas if "Walaya".

20. The Deputy Commr of Shemoga & Capt. Ludlow recommend that the old rate of 1848 namely 6 annas might

might be reverted to in the matter of Sotu produced in the United States. 4 annas is stated to be a still more equitable rate.

21. I understand the Chief Commissioner, however to be disposed to grant some relief in this matter throughout the Province, and I beg therefore to recommend the following reduction in the existing rates of duty.

		Present rates.	Proposed rates.
Deshawar & Annawar.	1st sort.	1—4— "	1—0— "
	2nd "	0—12— "	0—8— "
Gala pra	1st "	" —12— "	" —8— "
	2nd "	" —6— "	" —4— "

The relief is granted should be proportionate in all classes, as a reduction in the last alone would lead to no end of frauds by wrong classification.

22. The financial result of the measure if my foregoing

foregoing proposals are approved would be Rs 398676 as per particulars noted in the margin, but a large portion this not the whole of the duty on Home consumption can be re-covered as a Municipal income.

⊕ Home consumption 331239
Reduction of rates 67437
398676.

23. Tobacco is the next most important item yielding an average re-venue of Rs 147286 and pays a duty of 1 Rupee per maund of 24 lbs. The home consump-tion of Rs 80327 may be let off and recovered in the shape of an increased land assessment and additional Municipal Revenue.

(Vide Statement marked B.)

* Imports 34332
Exports 32627
Home consumption 80327
147286

24. The duty on Mysore made cloth is charged at 5 per cent advalorem only when the cloth is consumed in the Pro-vince, and not when it is exported to Her Majesty's Territories.

(Vide Statement marked F

The

The average of the last 10 years revenue is Rupees 50184-0-0. and the cost of collections is Rs. 2,350 roughly. I would not recommend its imposition on looms or on cloth. Shops as they already pay a pretty stiff Mohaturfa tax. The tax payer would hardly be benifitted by the remission of this duty, as it would be transferred from the merchant to the producer who would of course add it to the price of the produce of his loom. A portion of this duty when struck off and the import duty on all foreign piece-goods which have not paid an imperial tax to the British Government will form a fruitful source of Municipal Revenue & the State can relieve itself of the cost of the Police proportionately. It may therefore seem

* Loom Tax -

Per Loom.	1st cost.	2d cost.	3d cost.	4th cost.
In towns.	6	5	4	3
In Kusbas.	5	4	3	2
In Villages.	4	3	2	1.

+ Shops in which piece goods are sold

	1st cost.	2d	3d	4th.
In Towns.	20	15	12	8
In Kusbas.	15	12	10	6
In Villages.	12	8	6	4.

seem desirable to give
up this duty altogether.
But should the Chief
Commissioner consider
that the duty on piece
goods must be recovered
from Looms &c^a, I would
recommend that the
average of the last
10 years' collections amount-
ing to Rupees 50,184-0-0.
may be divided into 3
parts, two of which
Rupees 33,456-0-0. may
be added to the existing
tax on cloth Looms and
the remaining one third
Rupees 16,728-0-0. to that
on cloth Shops. But
it may not be amiss to
mention here that in
a recent discussion in
England at which
Dr^r Easterick M. P.
presided the backward
state of the manufacturing
industry

industry was felt to be a great drawback of India, and the decline of the cloth manufacture was particularly mentioned. It was also suggested that with a view to encourage the latter in India an Import duty on English made cloth brought into it should be charged. In this state of public feeling in England on this subject, I do not know how far we should be justified in adopting measures which would lead to a suppression of the manufacture of cloth in Mysore. May not a beginning be now made by relaxing the present Rules prohibiting

prohibiting the imposition of Import duties on cloth which has already paid an Import tax and permitting Municipalities to tax the imported English cloth to stimulate home exertion and increase home manufactures? I am afraid that if a nice distinction as the one above referred to is made, a merchant buying in Salem Cloth may say that his cloth made of English thread has already an import duty and that it should be exempted from taxation.

25. The average of the last 10 years' revenue is Rupees 40,412-0-0 and the cost of collection Rupees 1,880-0-0. If

(Vide Statement marked F)

If however, as proposed by me above all home consumption is not taxed, no further relief is required regarding Betel which may form an item of Imperial taxation. The loss of revenue of Rupees 33,360-0-0 may be raised by an increase in the Garden assessment from the Survey operations.

26. The same may be said of dry and fresh Cocoanuts, and they pay no Import or Export duty. The average of the last 10 years revenue is Rs. 13,410-0-0 & the cost of collection Rs. 635-0-0. Any loss of revenue from not taxing the home consumption may be recovered in the shape of increased assessments under the Survey operations or as a Municipal tax.

Dry & Fresh Cocoanuts
(Vide Statement marked F)

Considering

Opium & Ganja (Vide Statement marked E

27. Considering that Opium and Ganja are deleterious drugs, I would recommend that none but licensed vendors should vend them. The fees levied from them for the License together with frontier duties suggested in para 13 above, must I think besides saving the cost of Establishment more than make up the revenue derived under the present system of levying an advalorem duty of 20 per Cent upon export duty. The subjoined Statement shows the extent of Poppy cultivation, and the average of the revenue during the last 2 years.

28. I beg to submit the replies of the Commissioners of Divisions to the Chief Commissioner's Circular No. 4 of 3rd December 1873 together with a precis of the same. Of the articles referred to in that Circular Pepper, Cardamoms and

and the Cart has remain to be noticed in this Memo.

29. From the Statements marked C and D herewith submitted, it will be observed that the duty on Pepper is annas 4, and that on Cardamoms Rs. 2 the Maund. These 2 articles pay no import duty and so far as their production goes may be divided into 3 classes, 1st those of spontaneous growth in unoccupied lands; 2nd those grown in occupied, assessed & Areca gardens, along with other products; 3rd those grown by themselves in lands specially applied for and obtained for the purpose. The occupied gardens are private property and right of picking the spontaneous produce in Jungles & unoccupied lands is annually or quinquennially sold to the highest bidder, in addition to the duty at the above mentioned rates. The recent discussion on the subject

Pepper and Cardamoms.
(Vide Statements marked C & D)

subject of Cardamom cultiv-
-vation has resulted in the
issue of the marginally noted
Rules under which the duty
of Rs 2 above referred to is
chargable and although from
the Survey reports it would
appear that in afforesting gar-
-den lands in the Malnad
Talooks due attention is paid
to the profits derivable from
Pepper and Cardamom culti-
-vation, I would not, con-
-sidering that these are ar-
-ticles of luxury and fit ob-
-jects therefore for taxation, re-
-commend the abolition of the
duty at present levied on them
But if the principle of
taxation submitted in para
13 above, meets with the Chief
Commissioner's approval, it
may be applied to these produce
also.

30. If the foregoing proposals
are approved the Government
may be an immediate loser to
the

the extent of Rs. 5,97,499 as per particulars noted in the margin, which amount re= =presents the duty realized on home consumption. Against this sum we can at once set off the cost of the establish= =ment amounting to Rs 24687 and I think I am not over estimating when I say that one half of what I propose to give up as a direct state income, could be recovered in the shape of a Municipal Octroi. A portion say, about a fourth of this loss can also be recovered from increase in the revenue of the lands on which these articles grow and the net loss about 3 lacs may be given up as a relief from taxation and as a measure of real, administrative reform. I think it to be a mistaken policy to charge the Home produce and manufac= =tures intended for Home con=

consumption, and, omit to charge all and every one of the foreign articles coming into the Province. It is one of the reasons assigned for the popular impression that living in H. M's Territories is cheaper than in Mysore, and this policy entails on this state the loss of the import duties.

31. With reference to the Cart tax I beg to submit that its levy under the present system is so far faulty that it falls only on Mysore Carts and leaves those that come from outside to ply for traffic in the interior untouched. Either the tax should be given up altogether or means should be devised so that it shall reach Home and foreign Carts alike. The marginal Statement shows the revenue from this source during the past 3 years. The returns may appear too large,

to

to be lightly given up. Toll-bars will have therefore to be established at the principal entrances into the Province, and this would be accomplished, if my proposal in paras 13 and 14 above is approved and sanctioned. I would not, however, advocate Mr. Ricketts' proposal to charge the tax on all Carts whether kept for agricultural purposes or otherwise. Such a measure is I consider open to objection in as much as the Cultivator pays the local cess and the non agriculturist the house tax.

32. I have turned up the old Khanesharmari accounts, we find that one of the crying wants of the Country was good roads. Miserable Mudder Carts were the only conveyances of the day except perhaps in Bangalore and a few other important towns.

The

The present Carts, despite their
simple and primitive con-
-struction are of a recent
origin, and I would not
advise the adoption of a
measure, which would
tend to diminish their num-
-ber in Mysore. If the pro-
-posal to tax Carts at the
frontiers of the province seem
open to objection I would
then suggest that the taxe
be done away with altog-
-ether as an imperial sourc
of revenue and the Muni-
-cipalities authorized to
charge tolls on vehicles en-
-tering their limits. These
tolls will only indirectly fal
upon the residents within
the latter and thus obviate
complaints on the subject
which now proceed mainly
from the rural population.
These proposals may seem t
have a tendency to swell the
Municipal income, considera

but

But as I have already sug=
=gested the Municipalities
may in return be called upon
to bear the cost of the Town
Police, of education, of dispen=
saries, &c.

13. A consideration of the question of the Sayer in= =volves as stated in para 1 above that of the duty on Coffee. If it is so determined that the Sayer should be done away with and the Kutté establishments dismissed, some arrangements must be made for collection of revenue from Coffee. The simplest Course, which would strike every body is the sub= =stitution of the acreage in the place of the present Ha= =but system.

Coffee.
(Vide Statement marked C)

14. The marginal State= =ment shows the extent of land under cultivation and the amount of the Halut derived on the produce. After deducting

Coffee

Extent. Acres. 1,10,998

deducting the cost of Collec=
=tion and the amount of esc=
=cise paid to Inamdars Viz.
the difference when distribu=
=ted upon the area gives an
average of Rs. 0—11—6 which
may at once be raised to 12
annas, avoiding fractions.
To avoid confusion the final
adjustment of the rates to
those prevailing in Coorg & in
Her Majesty's Territories ad=
=joining the Province may be
deferred till after the estates
have been measured and de=
=marcated by the Survey. I
may however state that if an
average rate of one Rupee per
acre is charged, the result
would be Rs. 1.11.000, which
would not only recover the
revenue given up under the
head of Salut, but also
leave a large surplus to meet
partially the loss anticipated
from the abolition or reduction
of the Sayer duties in the
Province

Province -

35. Upon the recommenda-
-tion of the late Chief Commr.
the existing Halut system
was preferred and sanctioned
by the Govt. of India in their
marginally noted despatch
as suited to the genius of the
Native planter and his mode
of cultivation and as bringing
under taxation the produce
grown on Inam and private
lands. But time must have
since altered opinions. Con-
-sidering that the growth
of Plitti product is now become
general and profitable; there
would be no fear of its being
given up or abandoned. The
slur that is attached to the
Halut system, namely, taxing
industry and fostering indif-
-ferent cultivation would
disappear and an end would
be put to all the evils and
frauds which must exist
under the present mode of
levying

levying the duty-

36. There is no doubt that our Statement published in the Administration Report for 1871-72, and the one prepared for the year 1872-73, is at a mere glance open to the criticism that either the European planter evades the payment of the tax or that all land cultivated by the Native planter is not brought to account. We have no means of bringing to account all the lands on which Coffee is grown, such as Kittals or back yards, Inam and assessed lands the produce on which pays the duty. All these paradoxical results can at once be avoided if the present system of Coffee Halut is discontinued, and a temporary acreage system is introduced. To secure correct results without loss of time ar-

Statement marked G-

arrangements may be made at once for the Survey of Coffee Estates by the Survey Department.

37. I am sorry that this memo has become so long. The importance of the subject treated is my only apology.

B.K.: cm
15/4/54

Granted that some duty ought to be given in the matter of sugar, the question is what form can that duty best take.

(i). The duty on one or more of the items of sugar might be abolished.

(ii). The duty on some or all of the items might be reduced.

(iii). The duty on home consumption might be abolished and the revenue raised by a tax on imports and Exports duty.

2. The objection to this (1)
course is that the duty
is partial in its effects
and applies only to
those duties which
may be selected. Thus
hot-houses ~~that~~ that then
are sufficiently taxed
already; except in the
case of price goods, why
one duty should be
preferred more than
another

The argument with
regard to "protection" disappears
appears to be false.
A duty which varies
according to the value
into which the article
may be divided —
— by whom. The trader
or the Surveyor Collector?
— appears wrong in
principle. To include
this principle. To what

is nothing else but a badly preserved Act - always the fault of the Lawyer — but would be increasing the Evil.

3. The objection to the Bill course is that you merely pass the purchaser relief by so much as the duty is reduced. He gets no relief from the Income in which the tax is collected — is subject to the same delays, checks and troubles he had to undergo before the reduction since the process by which the tax is levied is the same whether the duty be 12 annas or 1 Rupee

4. Against both the Courses (i) & (ii) there is the objection that to collect the duty the same establishment as now exists, must be continued; consequently the cost of collection — which now comes to 3% per cent — must be increased.

5. Course (iii) which is the same as 6th Course of Income appears to me by far the best. The process by which Sugar is now collected differs but little from that in force where the Country was taken over. That process has been condemned as hampering & delaying trade. There are good

grounds for thinking
that all the revenue
raised does not reach
the Public Treasury
and that the proceeds of
Shekdar is valuable
for the purposes that
can be made from the
Sayer Revenue.

5. With our defective
information as to
Trade returns it is
impossible to determine
what would be the
financial result of
adopting (one of the)
both of tenders for
the right to collect
a fixed rate on
certain articles Im-
ported into portion
were called for. The
Chief Commr would
be in a position to judge

whether the Government could afford the relief contemplated.

I suppose from its geographical position must depend to produce Coal, Cardamoms, Coffee for a large portion of Southern India

I what I call the "home duty" on the present articles of import was abolished an impetus would be given to their production and producers — who from the present depression must fall more or less into the hands of particular traders — would be free to sell in the best market.

24/6

W Ellis

From an inspection of the Statements which accompanied this Memo, I find that the Crops under Report yielded less for-ward in 1872/73 and the average thereof-ally for the five years ending 1872/73 respectively

Name of Article	Yield of Crop		
	in 1872/73	Average for five years ending 1872/73	
1. Cotton	63906	57364	
2. Tobacco	133440	147206	
3. Cardamoms	2478	2932	
4. Pepper	1603	3290	
5. Ghee	6940	8044	* Average for 2 years. The extent of cultivation for 575 acres in 140 less than in 1871/72
6. Rice Seeds	57643	50184	
7 Cocoanuts Dry	7112	13410	
8 do. Fresh	39142	33360	
9. Betel Leaves	47705	40412	
6 Coffee	79160	84986	The total average under coffee in 1872/73 was 110998 acres of which 31 and 69 per cent were held by Europeans and Natives respectively of the total cultivated 20.9 and 79.1 per cent were held by Europeans and Natives respectively.
Total	40.08.291	40.1268	

The cost of Crops Exp. in 1872/73 appropriated Rs. 31164 is a little more than 3 per cent on the Collections.

31.7.74

I./1/ the Malut on Sorfeni is the best irrigation land of the Sagre Zemmes, the field Bo.. if during 1872/73 only 63 per cent of the entire Zemmes landed their Head-Kanungo decided it might be better to do, if is simply impossible to relinquish this duty, and the question that has to be considered is/1/ if the cessation of the introduction of the new settlement should not be taken to reduce the rate of this duty, and/2/ if this should not be accompanied by a reorganization of the Customs' Dept. which collects it, i- regard to the abolition of salaries, and the Establishment of a stricter system to prevent smuggling — I know no statistics — i.. can: concerning both queries in the affirmative. — /2/ According to the Enquiries made by the Settlement dept., the average yield of Jowar: - raised Sorfeni per acre, i- the Rainland, is about 2400 lbs of Rs 24 weight each - 60 each per Candy equal to two pounds, so that each acre yields on the average 40 pounds, of which about 7/8 are 1st quality and 1/8 of the inferior sort. The land rent value of this quantity at present rates, about 3/5 per pound - is stated at Rs. 132 which including the cost of Cultivation, about Rs. 52, leaves a balance of Rs 80 to the Garden holders from which has to be met the Govt.

Land Tax and Habitat.

13/ Under the proposed settlement for the Upper Habitat, the average assessment on Freeholders will be Rs 16.4.10 per head, while the Habitat or 40 Acres would be about Rs 47- making a total of about 65, Rs 3,000 leaving a balance of only Rs 15 to be provided - It is, however, hoped that the Rate per Acre of Rs 3/- per Acre is reduced by the Collector in any deductions for the Habitat, should greatly alter the State of the case.

14/ The Settlement Report shows Rs 6- under Garden Fields (Sandamoni and Pekoe, which may be estimated at the Habitat at Rs 70 Yearly.-

15/ A return furnished by Major Hay shows that the prices of Carpenters during the 16 years from 1857/8 to 1872/3 ranged from Rs 3/12 to Rs 8/- for the 1st Class and from Rs 1/2 to Rs 6/- for the 2nd Class. These have attaining by the Company have increased since the Rate of Pay was.

These circumstances indicate that while many Coorgs possibly may be benefited by the proposed Carpenters Service, there is an element of

uncertainty about the price of the articles that cannot be part of consideration in dealing with the question, and it may be as stated by Major Bay - that the produce of these districts in which no Kabut is levied is keeping pace with that of Mysore in the Bednore Division, in which the tax has heretofore held the first place.

16/ The Mysore duty is of two kinds, each of which is subdivided into two classes for the levy of the duty, as shown in the margin.

		Kabut per ct.
I. Deshawa	1st sort	1-4
	2nd do	0.12
II. Malagra	1st sort	0.12
	2nd do	0.6

17/ I have carefully considered all that has been written, including that is stated in this Memo: on the subject of the Kabut on these articles, and have come to the conclusion that the only practicable measure that can be adopted to afford some relief to those interested in the trade, is to reduce the duty to the

No I	1st sort	1-0 per ct.
	2nd do.	0-8 do.
No II	1st sort	0-8 do.
	2nd do	0-4 do.

rates noted in the margin from the date

duction of the settlement into the districts of Lagos, Ammutsoon & Shemoya.—

18/ Next, with regard to the reorganization of the Lagos Dept. in the Shemoya & Kaboor districts. It is absolutely necessary that such measures as are ~~necessary~~ needed to check the Spirit traffic, & Rum in particular, should be adopted, and the Govt. of the Division should be called on to give their best consideration to the point and to report at an early date what proposals he has to make to this object.

19/ Some of the Courses suggested in Paragraphs 16 of this Memo are in my opinion feasible, others, but it might be impossible to be carried out in the Kept in such Villages of the Ammutsoon Province of such Garden which would provide some check on the Import, and 2/2 certain Duties of Import might be prescribed for the Support and Support of the Court, and any Fines and Penalties imposed at these Courts might be made liable to Forfeiture.

The proposal to levy only an Export & Import Duty would yield all the Advantages of the Tax, & probably reduce

the municipality very hospitably, and I am not prepared to adopt it.-

110/ There is only one other point that I should wish to notice here, as it is of some importance as a matter of practice in treating this question.- There is no reason for doubt that a very large proportion of the Corporation income tax - partly owing to the habit of properly invisible to it.- that the proportion may be it is difficult to say, but I have been assured that it may be held to range from 1/2 to 3/5 of the total yield.- The effect of such an exemption of the duty is immediately to reduce the effective burden of the Habit on the staple by 1/2 or 3/5 of the total nominally levied. That is to say, if 30 pounds should pay Rs 30 Habit, and only pay from Rs 12 to Rs 15, the duty is really not from 1/2 to 2/5 of the nominal sale. Now, the adoption of a more thin part under of collection, if necessary: - but, with impunity, have the effect

of deducting those incurred for their effective advantage, and to the intents and purposes of raising the aggregate sum they have to pay - The proposed addition will be done effectually by making up to those parties for any additional burdens under this head they may be thrown into on the other hand, if may be hoped that with more efficient management - much for reducing the total, there will be little if any loss of revenue from such reduction. -

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II. The Article in Tobacco is the most important item of the Revenue - From the Field for it during 1872/73 has yielded 13.2 per cent of the total Revenue under this head - The amount from this item for the above year, however, of course fell below the average for the last few years, and is much as 31 per cent ~~below~~ the highest Revenue from this source realised in any one year of that term. -

Sanpan Gardens - Clearly, there is very little much scope exists in this instance and the Dy. Comm.r concerned must be called to Head Quarters to explain the discrepancy.

(4) The introduction of a system of collecting the duty should be considered in connection with the subject of clause (8) of Section I of this Note.

IV. (1) The Revenue on Betelnuts which is 4 annas per maund realised only Rs. 1600 in 1872/73 i.e. but half the amount arrange for the preceding 10 years, and little more than one fourth of the amount collected in 1862/63 - It is clear that the levy of the duty on this article has been grossly neglected as in the case of Cardamoms.

(2) As a consideration of the Revenue matters under which the purposes are entrusted in Sanpan Gardens, and the insignificant amount realised from this source, I am of opinion that the duty should be abolished altogether

The course will encourage the garden holders in their attention to the growth of their orchids and make their gardens more valuable, while it will save them from all interference in connection with it.

V. (1) The present Export duty on Cinchona is 20 per cent ad valorem, and this must be maintained. The cultivation of this Product is restricted to a limited area in the Talooks of Darjeeling, Chota Rajapore and Sidhyhatta, which is bordering to the Sikkim frontier, and not in the aggregate exceed 575 acres in 1872/73.

(2) Sale of plantations. That this cultivation should only be promoted by leases, and should be strictly limited to the above Talooks in which it might be so controlled as to admit of the production being closely watched and supervision of the duty prevented.

(3) The Deputy Commissioners in the Hill Tracts of the Terai 27 acres to have been granted in

Jaun

of the Budget. The ad valorem duty now levied is an Excise duty on production, not an Export; and it should be equally imposed on all descriptions that may be imported into the Province up to 20. The retail sale of the Duty by licensed Vendors is attended with difficulties which should be dealt with under the Excise Regulations, for the sale of Drugs.

VI. The duty on Piece Goods realised Rs 57.643, as the duties were Rs. 5 per cent of the duties Lawyer assumed calculated at about 3 per cent in Excess of the Annual average for the previous 10 years 1872/73. The duty consists of 5 per cent ad valorem on Europe made clothing

12/ It has long been felt that the duty is a tax on a necessity which ought to be abolished, and the only question has been - if some portion of the Cess & the Income should not be exempted by an Enhancement of the Excise duty on Cloth which stands at -

13/ On a full consideration of the subject I am of opinion that the duty should be

absolutely abolished without any such enhancement.—

The management under which the duty has daily risen in Mysore made nine parts consumed in the province and not at all or imported [illegible] Export or [illegible] which has increased annually and has hardly risen of the Mysore income to Rs. 1 his principal abolition will be a great loss.

VII. } Amounts Dry and Fresh.
VIII. } 11/ The duty on these articles amounted in aggregate to Rs. 4,62,854, or nearly 4.6 per cent of the Sudder Mysore Income for 1872/73, the amount being very nearly the same as the Annual average for the previous ten years.—

IX. Hotel Licenses 12/ The duty on this article realised Rs. 47,705, or about 4.7 per cent of the Sudder Mysore Income for 1872/73, and 18 per cent on Equal of the Annual average for the previous ten years.

13/ Looking at the intelligence on the part of the police Officials Mysore [illegible]

land tax, its imposition is not desirable
cable but it is very desirable that
sufficient taxation of collecting it that
be considered and such improvement
made as it is may be found advisable
for and capable of adoption.

Trivial Remarks } The name of these Remarks is that
of Opinion - that the duty on Coffee
and Piece Goods should be absolutely
and finally abolished - /2/ that the duty
on Dry & Rock Cocoanuts and Betel leaves
should in future be levied as a Town
duty only in certain Towns through the
Municipalities where such exist - /3/ that
the duty on Tobacco and Opium should
continue to be levied as at present but
the collection of both articles should only be
permitted on Special Licence, & should
be restricted to certain localities which
are known to be specially suitable there
for - /4/ that the duty on Toapoee should
be reduced as suggested in Clause 171
of Section I of this Code, the Estimate its
collection being reorganized so as to
render it more efficient, and more

vigorous measures being taken /
the due investigation of the duty; &
15/ and lastly, that the Statute on
Cardamoms & Copper Vessels continue
as at present, your attention being
invited on the part of the
Local Officers in securing the proper
enforcement of the Laws.

I note the foregoing effect with
the view of carefully and circula-
ting to Govt. of Divisions for their
opinion, with request for the earliest
possible reply in regard to which
final decision of the question
shall be taken, for the information
of the Municipal Board of the
Question. — A Statement of Port
Statistics which depend to the Duty
of articles duties through Municipal
Statistics will be sent to Pres.
Municipal Board for the desired
purpose.

The Changes proposed will not
come into force till 1st April 1875. —

H. Lumsden

(13)

No 589.

Having stated my views at length in my former Memo: No 190 I will, in submitting the foregoing precis content myself with making the few following explanatory notes thereon.

2. I would recommend the abolition of the duty on piece goods, pepper, dry and fresh cocoanuts and betel leaves, as an imperial tax leaving the Municipalities to make their own proposals for levying for their own benefit an octroi duty. The loss arising from this measure is shewn in the margin; of this amount Rs 48193 will be recovered by the Municipalities which in return may be called upon to relieve the imperial treasury in some measure by

I do not agree in this proposal

× Piece goods — 30696
Pepper — 1645
Dry Cocoanuts — 10143
Fresh — " — 41679
Betel leaves — 3350
152513

⊗ Betel leaves — 24097
Fresh cocoanut — 14374
Dry cocoanut — 2722
41193

by bearing wholly or partially in due proportion the cost of the Police, primary education, dispensaries and such like institutions.

3. I may note here that the existing duty on piece goods has been made over, with the sayer revenue to some of the Municipalities which by a recent order of the Chief Comm^rs have also been allowed to charge an ad-valorem duty of 5 per cent on all imported cloth which has not paid an imperial ~~duty to the~~ British Government.

4. In the case of opium I would restrict the cultivation of the poppy to certain fixed localities and by licensed growers only, who should be required to pay a license fee which may be fixed in

in communication with the District officers as to much upon every acre of land cultivated or as to much upon every rupee of its assessment. The sellers also should in my opinion be required to obtain a license in addition to the excise duty upon the article.

5 As regards Supari and tobacco which contribute Rs 7.41.431 of our Sayer revenue, I would abolish the duty as an imperial tax on the quantity consumed in the country but would tax all articles going out and coming in at the existing rate on tobacco, and at the reduced rates mentioned in para 3 of the Chief Commr's order under reply, on Supari. The financial result of this measure would be

be a loss of revenue of
Rs 43.259 as per particulars
shewn in the margin. About
a fifth of this, amounting
to Rs 28652 could be
recovered by the Munici-
-palities which may in
return be called upon to
relieve the imperial revenues
in the manner suggested
in para 2 above.

Tobacco – Rs 12814 to remain as it is
Sugar – " 61323 will be reduced to 4.67978

6. If this proposal
commends itself to the
Chief Commr. which I
fear not, I would (a) in add-
-dition to the existing Salt
agency in the Salt &
establish frontier Katte's
at the prescribed entrances
& (b) prescribe the roads
by which the articles should
be imported or exported and
declare the article not so
passing contraband and
liable to forfeiture.

7. To prevent the
frontier Katte establish-
-ments

-ments abusing their
authority and turning
out to be engines of
oppression I would define
their duties and authorize
them simply to ask the
owners of carts or pack bul-
-locks or donkeys to mention
the names of the articles
the value of which they
may carefully note down
so as to secure accuracy
in the trade returns and
insist upon the production
of Paladarries on the duty
paying articles in proof of
the payment of the duty.
If the duty be found to be
still due the article should
be detained until it is
paid up and in case the
Kattè Brutus dy suspects
the possession by the
merchant of a larger
quantity than is cover-
-ed by the Paladaree he
should levy the duty on
the

the excess and intimate the same to the Amildar of the Taluk from which the Rahadarree was first issued. In the case of imported goods the frontier Katté establishments may collect the prescribed tax on the duty paying articles the owners of which should be furnished with the usual Rahadarree. It may perhaps be objected that the owners do not accompany carts which are left in charge of their paid servants or the cart-men themselves and it would doubtless be hard to demand the duty from such men. But if our rules are duly promulgated as they ought to be the merchant may safely be depended on to make arrangements with his agents for the due payment of

of the prescribed duty to the authorities at the place of consignment and obtaining the transmission of Pahadarries to the frontier Rattè through which the carts concerned must pass. This may be held to be a sufficient voucher on the authority of which the Rattè Mutsuddi can pass such goods without detention. The merchant who does not choose to make such arrangements or fails to pay the prescribed duty on entrance of the article into the province at the frontier Rattee must inevitably take the necessary consequences for which he will have himself to thank.

8. If any merchant in exporting from one part of H. M's territories to another, carries any of the

the dutiable articles thro Mysore territory, no duty should be levied from him and a free transit Pahadari should be granted. If however the merchant changes his mind and sells his article anywhere in the province, he must of course pay the prescribed duty into the adjoining Katte or Taluk Cutcherry whichever happens to be the nearest and obtain the necessary pass. Otherwise he would run the risk of forfeiting the article as contraband besides subjecting himself to penal punishment.

9. I may be permitted to state here with reference to a remark made by Colonel Clerk that it is a mistake to suppose that the cultivator's interests are not affected by

by any extra taxes to the in-
-cidence of which the article
of his produce is liable
and as this idea is opposed
to an obvious economic
principle it will I appre-
-hend be superfluous for
me to say more than that the
benefits of the reduction
of the duty on the imports
and exports of Supari above
recommended will be felt
also by the grower. And
seeing that the article in
Bellary with which Mysore
Supari has to compete
is entirely free from Halut
I would have advocated
the abolition of the duty
in this province also, but
as our finances will not
admit of such an extreme
measure the proposed re-
-duction in the rates must
be carried out.

10. If, however, the
Chief Commissioner is pleased to

to consider that what is consumed in the province should also as heretofore pay imperial duty I would suggest that the payment of the duty should be enforced as a rule before the article leaves the village of production. Thus every producer's own house would answer the purposes on a small scale of a bonded warehouse. Besides an ordinary receipt for the money paid the person removing Supari should be granted a Pachadari stating the quantity, the quality and the amount of duty paid, together with the place of export & import

11. The hardship that may possibly be occasioned by a too rigorous enforcement of this rule might be mitigated in the exceptional cases of persons who

who are bona fide culti-
vators and who cannot
effect a ready sale of their
produce in the place of
production, by permitting
them to convey the article
to such market as they
may wish to take it and
they may have a Rahadari
stating that the duty on
the article removed has
not been paid and that
the carrier has promised
to pay it at the place to
which it is conveyed. A
copy of such Rahadari
should be sent to the Amil-
dar for transmission to the
Amildar of the Taluk
or the head of the village
concerned for his informa-
tion and guidance. In
case however, the quantity
is found to be in excess of
that returned in the said
Rahadari the Karkun di
at the market place
shall

shall either levy the excess duty himself or make a report of the case for that purpose to the nearest Amildar. I would recommend that the Potail and Shanbhog of the Supari growing villages should be supplied with blank Rahadarries stamped with the Deputy Commrs seal, in the shape of cheque books to enable them to furnish the merchant with the Rahadarri and the counterfoil to the Taluk with the Sayer revenue remittance

12. Another proposal that I would venture to make is that the Supari growing Talukes may be formed into separate subdivisions and placed under the special charge of an assistant. I would appoint a Supari Peshkar for each Taluk who should frame

frame estimates of the produce before it is har-
-vested and check them
if necessary after the actual
yield is known. Such re-
-turns should be sent thro'
the Amildar to the
Deputy Commrs or the
Sub division Assistant.
With a return like
this he could be able to
see at the end of the year
whether the Salut col-
lected on Supari and
Tobacco is any thing
like what should have
been derived on the esti-
-mated article making
a fair allowance for
what is consumed by the
grower. We can then set
to work and ascertain the
causes of the deficit.
19. As regards tobacco
I think the proposal to
restrict its cultivation
is not practicable and even
if

if it were practicable it would still be inadvisable in as much as it will only heighten the evil of smuggling that we are striving to put down. Tobacco is a plant that is not confined to any particular locality except in the very heart of the Bruhad and is grown in the backyards of houses along with culinery vegetables. I would therefore impose no restriction which would have the effect of checking home growth but the State cannot afford to forego its revenue from this source and it must be observed that the Bryone produce raised under such disadvantages cannot compete with the one raised elsewhere subject only to the payment of the assessment of the land in which it is grown.

14. Major Hay's proposal in

in para 17 above is in
effect to establish the bonded
warehouse system which
was at one time thought
of but given up in Madras
as very expensive and al-
-most impracticable. This
system it will be seen
was recommended by
me in my last Memo:
in the case of Supari. But
on further consideration
I am not inclined to urge
it on the above grounds. The
course recommended in
para 10 above regarding Su-
-pari may however be adopted
with advantage, we shall
have the principle of the
bonded warehouse system
without any of its drawbacks
and we use no compulsion
and all that we do is
we ask the grower to pay
the duty when he sells it
to the public and we do not
compel him to dispose of
it

it when he is not inclined to
do so. In addition to the
establishment of a Supari
Peishkar for each Taluk
I would also recommend
the appointment of a Supari
Potail or a peon under the
ordinary Potail to inform
him that no Ryot conveys
his tobacco or Supari without
paying duty or disposes of
it stealthily without paying
the duty.

15. The system of issuing
licenses is also attended with
difficulties of its own. The
first question that will
arise and which it will be
difficult to answer satis-
factorily is. how should the
license fee be charged, whether
upon the area and assess-
ment of land cultivated
with tobacco or whether
it should be a tax per head
of the tobacco growing po-
pulation? If the former
course

course he adopted the tax would in fact be an addition to the land assessment which the Chief Commr is, I am aware, not disposed to make. The objection to the latter course will be that we will be charging the same rate all round without any regard to the actual area a man cultivates and the profits he derives therefrom. For these reasons I would recommend that the licensing system as applied to tobacco be done away with altogether.

16. Page 52 of the administration Report ⊗ shews that with the exception of the Talukas noted in the margin the revenue in the surveyed Talukas have not as yet been looking up, and the Survey Commr considers that it is owing to

⊗ herewith submitted

Davangere
Kantarajpa
Budihal
Sorab
Sirsi
Doderi
Molkalmuru
Pavugada.

to fall of prices, from the fact of the fall being greater in the unsurveyed Talukas, he thinks that the settlement has been conducted on principles of moderation and must on the whole be declared a success.

17. On examining the accounts of the Buttaji settlement for 1872-73 I find that there was an increase of revenue from this source of Rs 54000 nearly over that of the previous year but in the year under review we find that all the above mentioned increase was not only lost but also that a further loss of 25000 had occurred to Government which should be carefully considered and reported on. The fluctuation in the Buttaji

Buttayi cultivation may be considered as an unavoidably disturbing element but I do not see why the Coffee revenue should be so allowed to fluctuate. This can be set right by introducing a moderate acreage assessment which will remove all uncertainty under this head and will put an end to all smuggling which must exist under the Salt system. The Survey of the Coffee Tables may be taken up at once to introduce this very desirable measure.

18. As a good deal of increase or decrease in the land revenue depends upon the speedy disposal of darkhasts and the measures

measures adopted by
Amildars in encouraging
ryots to take up land the
names of such of them
as deserve the Chief
Commissioner's acknow-
-ledgement should be re-
-ported at the close of the
Dharkhast season and
the names of also those
who can shew a clear balance
sheet at the close of the
revenue year should be
brought to notice for spe-
-cial mention in the Gazette.
19. Lastly I beg to observe
that the Bombay proposal
to revise the house tax
and to bring all classes
under its incidence is un-
-doubtedly a good one and
this has been already done
in the Municipal towns.
A similar measure may
gradually be introduced
into other places and
by so doing Mr Rickets
expects a Revenue of Rs 23.000 annually
in the Nagar
division

Division alone which
is equal to one half
of the amount recom=
=mended to be relinquished
20. If the exempted
houses in all the divisions
are made to pay their
share of the tax, we may
except
except a revenue of about
Rs. 200,000 which will be
a great measure recoup
the loss resulting from
these remissions.

10/10/74

N.B. Deputy Accts
General's Nos 2961 & 3738
dated 19th Septr and 11th
Novr/74 respectively to-
-gether with my Memo:
thereon are submitted
with other papers.

In giving a summary of the opinions expressed by the Commrs of Divisions the several points raised in the Chief Commissioner's order No. 3700/25 dated 18th August 1874 will be briefly stated in the margin, opposite the opinions to which they refer.

To abolish finally the duty on Pepper & Piece goods.
This might be a Temporary measure

2. To discontinue the duty at present levied on dry & fresh cocoanuts & betel leaves generally levying a town duty in its stead in all the Head Quarters of Taluks and large Villages.
(Any decided opinion is not the result of these measures would be disadvantageous for the following reasons
for the first time)

2. The 3 Commissioners entirely concur in the propriety of this measure.

3. While concurring in the views expressed by the Chief Commissioner on this point, the Commr of Dandeldroog would recommend the entire abolition of all duty on betel leaves, which on account of their extreme perishable

perishable nature admit of the exercise of very considerable petty oppression almost without fear of detection.

4. The Commr of Ashtagram states that the Deputy Commr Hassan only has replied to his reference on this subject and has submitted an estimate (vide para 5 of the Commrs letter) of the probable realizations in the towns where the duty is proposed to be collected. Under this calculation, the amount is reduced from Rs 15392-11-7 to 5,500 annually of which 20 per cent is proposed for Municipalities & 80 per cent for Govt. Major Hay regards

the

the estimate as little more than a guess, but as the amount will certainly be reduced quite as much as is shewn, it does not appear to him to be worth while for the Govt. to absorb in the General revenues. The sum, 6000, he thinks, be more advantageously assigned to the Local Municipalities, the funds of which are extremely meagre. He also points out that Talak cusbah and other towns are not necessarily the best places for levying these duties, & he considers that attention should be directed to the Localities, where markets are held, as

it is there that most of the retail transactions of Talukas are carried on.

5. The Commr of Nasar states that the taxes are petty and vexatious, & no appreciable advantage will be gained by Govt, by restricting it to a few localities. In Talukas bordering on Her Majesty's Territories, it is notorious that the duty on these articles is easily evaded, by exporting them across the borders, & reimporting them into the country, as if they were the productions of Her Majesty's Territories. Col: Clerk therefore suggests the relinquishment of the proposed Govt share of the Sayer duties on these

these articles altogether leaving it to the Municipalities to levy an octroi for their requirements. The loss from these resources will, it is said, be Rs. 23,700 a year, which may be recouped to Govt. by the imposition of Mohaturfa, as suggested by Mr. Ricketts, on the exempted classes, which was computed to produce Rs. 23,000 annually.

6. The Municipal President of Bangalore who was also requested to report on the proposed levy of these duties by the Municipalities, states that the Imperial duty on betel nuts (Dr. Orr says nothing of betel leaves) imported from Her Majesty's territories for consumption in

in the town is now col-
: lected thro' the Municipal
Octroi Department
at the following rates,
viz. 1 Rupee per maund
of 28 lbs, 12 annas of which
amount is paid over
to the Revenue authorities
1/4 ans: to the Municipal
commission according
to the Municipal Octroi
Rules. The whole of the
duties on dry & green
cocoanuts similarly
collected are made over
to the Revenue authorities,
& the President can see
no objection to the con-
= tinuance of the present
arrangements for collection
on such amended scale
of rates as may be de-
= termined on hereafter.
Dr. Orr takes this opportunity
to

to urge a claim on behalf of the Municipality to these duties which are levied on articles intended for home consumption & are clearly of the nature of Town duties, which ought, in his opinion to be the property of the Municipality.

7. The Commissioner of Nandidroog thinks that the Salut on tobacco might be reduced to 12 ans: a maund & that the Govt will be thereby a very great gainer. He proposes that in each of the great tobacco growing taluks a separate Sumastah should be retained, unless the Sumastah required according to him for

3. To continue levying the duty on tobacco and opium as heretofore the cultivation of both these articles being permitted only on special license in suitable localities.

In this respect I think Col Reid's proposals are good with the exception of the license fee. For opium-cultivation I think it is very desirable to [illegible]

Superi, can do both duties, & that in whatever ta- luk the realizations are large, the Shekdar should, under this heading also be given a Moot- -uddy at crop time - The Gumastah should keep a ~~cash~~ register in due form, shewing the extent of every tobacco holding throughout the Taluk & for every piece of tobacco land more than half an acre in extent a dis- -tinct Puttah should be given. A license fee of 1 Rupee should be pay- -able for each Puttah - Any Ryot may be per- -mitted to cultivate for home or Village con- -sumption, less than half

that a heavier fee should be charged in addition to the duty. But the cases in which [illegible] tobacco & do not [illegible] any restriction [illegible] called for.

VR

half an acre of tobacco land for which also a separate Puttah shd be given for a license fee of 8 annas.

8. The excise duty on opium must according to Col. Pearse, be retained, & the system laid down by him for tobacco may be made applicable to poppy cultivation.

9. Major Hay found on visiting Bettiapur, one of the principal tobacco growing districts that the proposal of the Chief Commr was looked upon with great alarm by the Ryots as likely to throw undue power into the hands of the Shanbhogs and Taluk officials, & the fears that

x Where the best tobacco in the province is grown

it

it would tend to dis=
=courage cultivation.
This is not desirable
if the object of securing
the Govt dues can be
attained in any other
way, & Major Gray has di=
=rected further enquiries
to be made by the Dy
Commr of Mysore regarding
a revision of the Sayer
Establishment, and
Location of Cutcherys in
Periapatam, as affording
some data for an im=
=provement in the system
generally. Most of the
abuses in the case of
tobacco arise from per=
=mitting the crop to
be stored in the house
of each individual grower,
where it remains some=
=times more than a
year; & it occurs to

to Major Kay that it would be practicable to direct that the duty on all tobacco should, as suggested by the Dy. Commr. Hasdan, be paid by the grower, when the crop is cut, or if not that he should deposit in a govt. Taluk Kotè on the principle of a bonded warehouse, the duty being paid on sale & removal.

10. There is no Poppy cultivation in the Ash. tapracan Division.

11. The Commr. of Rajas is of opinion that the proposed restriction would be felt as hard-ship by the Ryots, whose practice it is to grow tobacco in the backyards & verandahs of houses, for his house consumption

consumption. Col: Clerk would therefore only resort to this restriction in the event of the Govt being unwilling to pro= =vide a sufficient es= =tablishment to guard against evasion of the duty.

12. Mr. Krishna Row thinks that the duty on tobacco stalks should be remitted, but the Commr. does not agree with him.

13. Opium is grown in very small quantities near Chickkanayakan, & Col: Clerk thinks the proposed restriction will be suitable.

14. Col Pearse thinks that to reduce the pre= =sent rates all round as proposed would leave matters

4. To reduce the duty on Supari the Establishment for its collection being re= =organized, so as to render it more efficient & more vigorous measures being taken for realization of duty —

Until the Betelnut revenue is on a better footing I fear we must postpone abolition of the duty on betelnut. I think efforts should be directed

(1) Towards making the duty uniform

(2) Towards providing an establishment for protecting it

matters in exactly the same tempting position as now, for dishonest traders & dealers who would be endeavouring to get their Supari passed out at the lowest or 4annas rate, whereas the quantity of inferior nut produced in this Province is really very small, and as it is more advisable to encourage the system of superior preparation than to induce careless the Commr is decidedly of opinion that the time has arrived for the levy of a uniform rate, which he thinks may safely be fixed at 12 annas a maund. The next thing to be done according to Colonel Pearse is to attach a

Page

Sayer Jumastah to all
those Talaks, which give
a Supari revenue of
more than 2,000 Rs. His
duty should be 1st to
keep distinct registers
for each Hobli, which shd
contain full details of
all Supari gardens. 2nd to
to prepare Puttahs for
all Supari gardens con-
taining full particulars
on all points noted in
the Hobli Register. The
Jumastah should go round
out of crop time, with
the Shekdar, & ascertain
by personal inspection
whether his Register
is correct or not, in
detail- All petty subor-
dinate Establishments
should be abolished, and
whenever the realizations

from

This seems a
good system.

from Supari are more than 2000 Rs in a Mahali, the Amildar may be authorized to give the Mahali Shekdar a Mootsuddy to assist him for 2 or 3 months during crop time with pay not exceeding Rs 7. & 20 per cent on the value of all smuggled produce which he may bring to account being distributed between himself, the Shekdar & the Punnastah.

† 5 per cent.
⊗ 10 Do - Do -
* 5 Do - Do -

15. To prevent smuggling & deter traders from combining with producers to cheat the Govt, it is moreover absolutely necessary in Col: Pearse's opinion that District Officers should be authorized by summary revenue process to recover either from the producer or the

the trader as he may find most convenient any amount of Salut which may have been improperly withheld. The usual practice of allowing a certain Quantity of nut for the consumption of the producer & his family should not be interfered with. In the Supari producing Taluks, Col. Pearse does not consider it necessary to entertain any collecting Establish-ment beyond the con-cession of granting a Mutsuddy to aid the Shekdar at crop time, together with such revenue peons as the Amildar can spare, the heavier Establishments may

may be necessary in Salt further to the westward.

16. Major Kay remarks that the observations of the Chief Commr regarding Sufari refer to Nafar, where the Salt is a very important item. The amount in his division is only between 19 & 20000 Rs & has been increasing for the last 3 years, but would not justify the organization of a separate Establishment for its collection. The Commr offers no opinion regarding the proposed reduction of the rates of duty.

17 Col: Clerk considers that the loss to Govt by the adoption of the reduced rates may

fairly estimated at 1 lac
of Rupees annually,
which, he thinks is
a heavy & unnecessary
sacrifice. Supari is an
article of undoubted
luxury & the duty
entirely falls on the
merchant, who exports
the article. The Commr
fails to see therefore,
how the producer for
whom chiefly the measure
is intended will benefit
by the reduction. Col:
Clerk is not in favour
of the proposed reduction.
What he considers is
essentially required to
place the Deptt on a
more efficient footing
is to secure the due
collection of its revenues
by the employment
of

How far the duty
benefit to the
the C
the

How far the duty
Peons & Clerk are

of well paid officers in whose honesty & integrity Govt can confide.

If this cannot be conceded, the only alternative it seems to him is to farm out this & other items of Sayer, tho' the magnitude of the Sayer in his Division may oppose an obstacle. Col. Clerk makes no definite proposals for organizing establishments.

5. To continue levying the duty or Salut on Cardamoms & Coffee, taking efficient measures for the full collection thereof -

* This point can be considered at Ankola.

18. Neither of these articles is produced in the Dandidroog Division, but Col: Pearse from his experience gained in the Ashtagram Division, strongly maintains that neither will Govt be able to obtain a fair & just income under

under the headings - Coffee & Cardamoms, nor will any reliable statistics be forthcoming as regards the extent planted up until the acreage system is established. The acreage, he thinks, should be light & so levied as not to deter men from investing capital in opening up the country. It might be of advantage not to levy any land tax for the first 3, 4 or even 5 years after the land is taken up, & even then to make the rate progressive for 2 years more.

19. Major Hay has not visited the coffee growing districts in

his

his Division. He yet con-
-cludes that the yearly
decrease in the revenue
is due to the circumstance
that from neglect, the
native gardens are dying
out & yielding only a
fraction of what they did
in the earlier years of
coffee planting.

20. The sole remedy for
this, he considers, is the
acreage system, but as
it is uncertain whether
this will ever be introduced,
he says that he is in
correspondence with the
Dy Commr of Hassan on
the subject of the best
means of checking the
evil, & promises a further
report in detail.

21. The Deputy Commr of
Hassan is stated to have
reported that the revenue
from

from Cardamoms in his district is double what it was 10 years ago, and recommended that no small patches of jungles be given out for this cultivation. As the cultivation is only carried on in one taluk, a separate list of the Cardamom jungles according to Puttahs should be made out & a special inspection & Jamabundi of each should be made by the Amildar & Aspt in charge of the Sub-division. To this the Commr merely adds that the same remarks apply to Cardamom as he has already made in the case of Coffee.

22. As regards Coffee,

the

the Nagar Commissioner reports that the existing Sayer Establishments supervise the collection of the duty on this article also and considers that the only way of enforcing a stricter control over it is by increasing the strength & efficiency of the Establishments.

23. The Deputy Commr. Cadur recommends that the indulgence now granted to European coffee planters of paying the duty six months after export should be withdrawn. But the Commr. Coal. Clerk does not feel himself called upon to offer an opinion on the subject.

24. The revenue from

Cardamoms.

Cardamoms is small.
The duty of Rs 2 a maund
on this article, bears
no proportion whatever
to the selling price, which
ranges from Rs 40 to 60 Rs
a maund, & Col: Clerk
thinks the duty may
be increased to 4 or 5 Rs
a maund. There are in-
-herent facilities, for
the smuggling of this
article, but an annual
estimate of the crop &
good control over smuggling
might possibly secure,
a fair revenue from
this source.

15. Col: Pearse con-
-cludes his letter by
stating that if the Chief
Comm^r is unwilling to
forego revenue to the
extent involved in
his proposals, the only
plan

place by which the amount
can be recouped in
a satisfactory manner
is by the revision of the
Mohaturfa regarding
which certain orders are
stated to have been issued
to the deputy Commrs
under him. Col: Pearse
thinks that a light
Mohaturfa should be
put on all houses throug-
-out the province, with-
-out reference to caste
or social position. As
regards Municipal towns
the Commr suggests
that a special shop
tax may be levied on
piece good & betel leaf
shops & that green co-
-conuts be charged
for by the load & never
hereafter counted.

26. Major Hay has

not

not forwarded the Reports
of his Deputy Commissioners.
Col: Pearse has sent
in a precis of them, while
Col: Clerk has submitted
original reports of the
District Officers in his
Division & also given a
precis of them in paras
1–5 of his own report.

"

11 Feby 1775 -

Be recommendation
of this Session I
have come to the
Conclusion that it
will be better not to
hinder Increase
the cultivation
of Hemp & Tobacco
2 - The Orders in
the Instruction not-
-ified will be of
more Benefit for
Publication. -

R. Lee

Notice for the
Examination of Candidates for the Subject
of the Calibration
and Use of Sextants
duly to
1st Lieutenants
2nd Lieutenants
3rd Class
Some of the
Questions asked at
Quarterly Examinations
in the Navigation
Dept.

The Order should
be issued as soon
as these are
cleared up

Dec
15.1.95

Tobacco Duty

Note of further amendments proposed for adoption as soon as the orders of Govt. of India are received on proposals submitted in

---

1. The duty on tobacco to be raised to 12 as. per pound, with effect from 1st January 1876.
2. The duty to be thereafter fixed by the Govt. when the crop is gathered.
3. No duty to be levied on tobacco grown for home consumption
   (Section of draft Act under Item 2 of Union or Provincial Lists and equally applicable to Tobacco Duty)
4. The duty leviable on tobacco imported for sale in Burma will be 12 as. per pound, as above, from 1 January 1876.
5. There will be no change in the existing system under which tobacco grown in backyards of houses for family consumption is free from the levy of duty, and such cultivation will be in no way interfered with.

Rules

Levy of Duty on Rice Goods, Betelnut Coconuts and Betel Leaves

Note of increases proposed to be made in the Orders of Govt. of India to be carried on proposals submitted -

1- The present duty of 5% ad Valorem levied on Imported Rice Goods will be abolished with effect from the 1st April 1875.

2. The present system of levying duty on Coconuts and Betel Leaves, the produce of Burmah, will be abolished with effect from the 1st April 1875 and from that date the duty on these articles will be collected as a town duty, in Rangoon only, as may be fixed on by the Municipal under the orders of Govt.-

3. The duty will be levied at the rates noted in the margin, and all articles of the above description offered for sale in Rangoon after that date will be liable to the duty unless they can be proved to have been brought into Rangoon before the 1st April 1875.

4- The present duty of Rs 1-8-0 per thousand levied on betelnut, will be abolished with effect from the 1st April 1875, but the

1/ Coconuts Dry or Fresh
Per 100 ——— 8 annas
Or per hund. viz
a Cooly load ——
a Donkey " ——
a Bullock " ——
a 2 Bullock Cartload ——

12/ Betel leaves
Per bundle of 100 leaves ——

Govt. assume the power of re-establishing it at any future time if it should deem such to be desirable. -

Gilt
14.1.95

Note. A list of Head Quarter Stations, Rural towns and Magistrates Offices will be at once prepared, in lieu of the Electoral Roll which will be made by the 1st July or Commencement of Retail Licenses in Nov., and it will be necessary to add Police Magistrates to Boards on the subject without delay -

The Duty would in my opinion be framed out to contribute for one year in the first instance - thereafter the Municipalities capable of undertaking the collection the latter may be made over to them on favourable terms, Govt. retaining 4/5 & the Municipalities 1/5 of the proceeds -

The Licenses will be signed by

Sales Tax Section,
Operation of the
Bodies Act 1974
as soon as the
supply of goods is
received to which
import or the
Value Added
Tax is applied,
regarding the levy
of duty on
1, Sorghum
2, Tobacco
3, Piece goods
4, Pepper
5, Cocoanuts
6, Betel leaves.

Some points require
examination -

The Red Ink should
be the 3rd proper ink
Please immediate
attention

15.1.75

I. Sarpani Gardens and Kabuk. (5)

1 A register will be kept up for each Kobli of all Sarpani Gardens in it, containing full particulars of each ~~Garden that will be prepared from~~
2 time to time annual average income from Kabuk or Sarpani Gardens Rs. 1/- in any Taluk, a special Karnasta will be employed for the collection - It will be the duty of such Karnasta to keep up the Registers mentioned in the preceding para and at Captime to visit the Gardens in company with the Shikdar and see that the details entered in the Registers are correct.
3. When the Sarpani Kabuk in any Kobli amongst more than Rs. 1/- annually, the Shikdar will be assisted by a Karkun and a complete ~~Register~~ census ~~has~~ for 2 or 3 months during crop time. -
4. When the Sarpani Kabuk in a Taluk falls short of Rs. annually the duty of maintaining the ~~Register~~ Registers of the Gardens will devolve on the Shikdar under the orders of the Amildar who will be held responsible that the Registers for the whole Taluk are kept up in a complete & correct manner. -
5. The Kitty Establishment will be maintained for the collection of the Sarpani & Sarpani will no longer be separ-

- 2 -

under the operation of the above arrangements and of title be discharged on the institution being carried out. Should these arrangements be insufficient for the required purpose in the Enlarged Estate, in which the Corporate Body's Revenue is of large amount, this Board will be supported by Com.rs, with full power in proportion as they the Com.rs may deem necessary for the efficient collection of this Branch of the Revenue

6. In the event of the Magistrates of Newcastle Corporate Estate in Edwards v Stoffle in which a Pension is Employed to Superintend in place of Mr Sutherland 2/3 of the Salary to be paid out of the Revenue arising from Dividends hereon. The Pensioner, Sutherland, & Edwards in the proportion stated in the margin. Should a Pension be hereafter granted to Edwards he is not entitled to the whole proportion of this Salary but only to the proportion of Salary hereinbefore allotted to him.

7. The above arrangements not to be introduced with effect from 1st April 1875, and the Superintendence of title be at once taken over by Chief Clerk, & a Report thereon be submitted by 15th June 1875.

It is to be clearly understood that the adoption of these arrangements of title in no way relieves Boards of Edwards from their full responsibility in connection with

II

Tobacco cultivation and Kolup.

1 An annual register with be kept for each Kotli in Mysore of the Tobacco holdings thereon, with the exception of the cultivation of this district carried on in the backlands of homes and the owners of such holdings will be required to furnish annually a statement with full particulars of the area of the land to the Kotli-dar or Kotli Official whose duty it is to keep up such register.

2 From the average annual income from kolup or tobacco the any kotli, exceeds Rs. ___, a Special Gumasta will be employed to supervise the collection, whose duty it will be to keep up the Kotliwise register & to inspect all the holdings when the crop is ripening.

3 When the stock balance a portion large formalities is maintained and he can keep upto the collections a both duties, a separate Tobacco Gumasta will be appointed.

4 When the collections are large & continuously it will be desirable, by the Amildar to split the Kotli-dar in

Item 1 –

5 – 7. Since the collections are of small amount, they will be handled as at present, the Revenue Officers in charge being charged with the duty of the collection, whose responsibility for the due discharge of the duty on their bottles will be in no way be affected by the provisions of this order.

8. The above instructions will have effect from 1st April 1875 and the requisite arrangements with that object will be at once taken in hand, a report of the same being submitted by Board of Revenue by the 15th March 1875.

III.

Opium Cultivation & duty

The following rules regarding the cultivation of Opium will come into operation with effect from 1 April 1875 -

1. No Opium whatever shall be grown in Mysore except on a Yearly and Biennial License which will be granted to all persons desiring to take the same out.
2. Each such License will be subject to a payment of one rupee and half a rupee respectively according to the area of land it specifies or less than half an acre -

3. An annual register will be kept of all Opium holdings in each Taluk in each Hobli appeal Subdivision There shall not exceed 500 acres, - It will be the duty of the Amildars to see that such register is in all respects accurate and complete. - Portions granted for the cultivation of Opium will be removed from the register -

The holders of such holdings will be required to furnish annually a statement, with such particulars of area &c of the land, & the situation or other Physical characteristics as the duty of keeping such register -

4. The duty of 20 per cent ad Valorem leviable on Opium will be collected from the growers when the crop is gathered in - The Shistdar Inspector Special Assistance from the Superintendent of cultivation in realising the duty, & Particularly will be deputed

of such time as the Auditor
& said him in effecting the sam...
/ The terms of Judicial Sale
under Section 2 of Chapter
Laws Number one also
applicable to Sales by
Order of Court...-/
N.H All interested Persons are
hereby notified that
the same Sale of Real Estate
20 per cent of Value...
is hereinafter set forth
in the Proceedings -

14.1.75

Read letter no: 87 R dated 10th April 1875 from the Secretary to the Government of India Foreign department sanctioning certain alterations and reductions in the Layer duties now levied in this Province ; Para 7 of letter No 77/86 154 R 9/19 Jany 75 from Sec to Govt of India Foreign Dep

Also Subject from Sec to Govt Chf Comm & Sec to Govt of India Foreign Dep

Order - Ordered that the following Notification be published in the Gazette for general information and guidance -

2. ~~With reference to~~ In this Office Circular Docket No: 384/13 dated 16th April 1875 ~~Duchess regarding the sub-mission of~~ revised lists of towns, villages & markets, × in view to ~~necessary~~ designing arrangements ~~being made~~ for the levy of duties on Cocoanuts and Betel leaves, × ~~the Commissioners of Customs are requested~~ to ~~suggest~~ at the best means

× were called for

× in substitution of the Statement now ~~sent~~ here.

The Govt Chf Comm desires that the proposals submitted in the Subject from letter 67/86 154

2. The ~~measure herein notified~~ does not extend to the octroi duty now levied upon similar articles in towns and villages where municipalities have been established.

By order

Secretary

No. of 19

To The Commissioner of Customs
To, The Collector of Customs
To, The Collector of Customs
To, The Deputy Accountant Genl.
To The Compiler Imperial Gazette for publication of the Notification.

No. 28.

(21)

Memorandum

Letter No. 87 R dated 10th April 1875 from the Secretary to the Government of India.

The attention of the Commissioners may be drawn the accompanying Notification and the directions contained.

Piece goods.

2. This item calls for remarks, the duty referred to the tax levied at 5 per cent advalorem of the cloth imported and consumed in the Country. The revenue is Rs. 50,696-1-0 for 1873-74.

Pepper.

3. The revenue from Exports and Imports for 1873-74 is Rs. 1627-9-8 & 17-13-8 respectively. It is not expressly stated the Chief Commissioners whether the former, the duty alone should be abolished or both, but from the fig

No 7786/154 R dt 29th January 1875 to the Govt of India

was adopted showing the re-
venue from this article, and the
very small amount of the re-
venue from imports, I conclude
that he must have meant the
abolition of the import as well
as the export duty, and I have
therefore drawn up the draft
Notification accordingly. The
bject of the remark made oppo-
site to this article in the last
umn is to provide for re-im-
ition of this tax when Pepper
rown largely in Coffee Dis-
tricts which pay no land re-
nue to Government. The cul-
ation of this plant is now
faging the attention of the
Ranjarabad Coffee Planters.

The existing rates are re-
ced to a uniform rate of 12
nas per Maund, the object
the retention of the last rate
1 nas is for sometime longer
iciently clear from the expla-
ry note in the last column
e Notification. It is to pre-
- any hardship to professors
e inferior class of the

Supari

Supari

1st Sort.

Dasavara ——— 1—4—"
Anavara ——— 1—4—"
Malapra ——— "—12—"

2d Sort

Dasavara ——— "—12—"
Anavara ——— "—12—"
Malapra ——— "—6—"

Supari Brown, as Soto or Malaga
of the 2d sort, and to enable
them to dispose of it within the
time specified. The revenue au-
thorities concerned should how-
ever see that this indulgence
is not abused that the superi
description of the article is no
passed as Soto to evade the
payment of the higher rate of
duty.

5. The mode of collecting the
duty is the most important
point which deserves consid-
eration.

6. In para 2 of Sir Rich
Meade's note marked C
he was pleased to say that
reduced rate should be paid
future by the grower when
crop is gathered. With ever
respect I may be permitted
submit that this direction
only alters the nature of
duty from an excise to so
like the land tax, but the pra
execution of it is attended
much difficulty and ope
wide door to Official inter

id corruption. I would, taking
dvantage of the permission con=
ained in the Chief Commissioners
ndink note, make the follow=
ng suggestion.

I would have a Register
of the form* herewith submitted
to be opened in the Villages in
which Supari and Tobacco
ultivation is carried on, the
rrectness of which must be
rified by examination by the
haikdar or a Sumastah from
the Taluk and testified by the
ildar. Previous to the set=
ng in of the harvest season,
Shaikdar or other respon=
ble Taluk Officer should visit
h garden or field and in Com=
pany with the owner the Vil=
ge Officers and a Panchayet,
imate the yield of the next
bacco, and register it in the
mn next to that con=
ning the figure entered pre=
ously by the Village Potail &
ccl=
kkan. The next column shou
the sales made by the owner
garden or field and the
out

* A. Register of Supari Gardens
B. " Tobacco fields.

duty paid, which when totall
would, at once show what ha
has not as yet brought to the
market: I do not mean to sa
we arrive at very correct an
reliable conclusions by the
Register, but the precaution
checks smuggling to some ex
-tent and creates an interest
and responsibility in the Vil
-lage Officers which I am
afraid is wanting under the
existing system from their ha
-ving no concern in the Sayer
Administration of the Villa
8. To prevent the inciden
of the tax falling upon the P
-ducer and thereby creating
loud Complaints from him to
the effect that however small
the tax may be the burden is
thrown upon him and that he
is obliged to pay it up with
the land assessment, whic
is high, I recommend that no
Ryot should be told that w
shall not force him to sell his
article to dis-advantage for
-ment of this duty, but we w

exist upon his paying the pre-
scribed duty when he parts with
the article. He should on find-
ing a purchaser bring him
before the Potail and Shanbhog
sell the article and then and
there pay the Government duty
to them which will be duly
acknowledged and entries made
in the Register above referred to
giving the purchaser at the
same time a Pass or Rahadari
for the removal of the quantity
purchased. The Rahadari should
be of the form of a Railway
receipt book bearing the Deputy
Commissioner's signature and
seal. The Deputy Commissioner
will see that these books are
properly supplied and that he
receives the duplicate Rahadari
back thro' the Amildar, coun-
tersigned by the Village Officers
to whom it was issued.

What I advocate above
entails, of the nature of levy-
ing duty upon the principle of
the Government Bonded ware-
house system without any of its

its hardships, consisting in compelling the owner of the article to remove it to another place, the Bonded ware-house being the granary in his own house. I would not ask for no additional establishments for this purpose in the Village, but would pay a remuneration of 5 per Cent upon the duty collected in each Village. The existing Katte establishments may be abolished, or a small staff appointed for each Taluk as detectives to see that merchants carrying these articles have passes covering them. We cannot quite get rid of them as proposed by Sir Richard Meade under the impression that the duty can be transferred from the consumer to the grower which I submitted in para 6, above cannot be well carried out.

10. The quantity consumed by the grower and his family is of course as heretofore not subject to any duty.

The foregoing remarks apply to the Collection of duty on Tobacco. The revenue derived from this Rupees 1,28,194-7-11 under several heads as shown in the margin. The duty upon the Stalk is now abolished. The proposal to reduce the tax to 8 annas eventually may receive attention hereafter.

1. Assorted Tobacco without Stalks.
1. Unassorted Tobacco with Stalks.
1. Stalks.

See the draft Notification I have said in accordance with the Chief Commissioner's directions that the duty on Cocoanut and Betel leaf is to be abolished and that a lower tax is to be established in its stead in all towns, Villages and important Marts. We have in the marginally noted Docket called upon the Commissioners to furnish a list of such Villages and no reply has as yet been received from them. A reminder may be sent with a request that they will describe the nature of the load as regards its dimension or weight and the rate they would propose for each such load to enable the Chief

Commr

* No. 384/13 dy 16 Aug 1875

Commissioner to issue final orders. I lay this part of the Notification be held in abey until we are prepared to impo the lower duty in its stead. Otherwise we shall lose reven in the meantime and the duty when revised will appe to the people to be a new im =post.

13. It may not be too late to reconsider this question & limit the imposition of the tax to Municipal towns, out the proposal to farm its co lection to Contractors in Vil lages where there are no Mu nicipalities is fraught with evil. Where there are Munici cipalities they will collect the duty for us if a small de duction is made to cover the ost cted we shall be rid of the bother.

14. In conclusion I may be permitted to submit that the proposals contained in para 5 of the Chief Commrs note have the effect of redu

a Sayer revenue by reduction of taxes and increasing the number of tax gatherers and consequently the cost of collection. In other words we have less revenue, more expenditure and cause greater worry to the people than before. The evil complained of can be rectified only by the entire abolition of the duty on these articles for which we are not now prepared.

B. Sivaram
29/4/28

The only point that requires consideration, I may say, is the question of when duties on Coconuts and Betel leaves in Jaffna which is now to be abolished. The Revenue from these two Commodities now yields about 90000 per annum (vide Para 7 of the Report of Sir Edward Barnes) and as this is too large a sum to sacrifice altogether, the proposal made here is that of this be done which is from places where the articles are grown, and the time of the year when only these articles are collected

⊗ Dorman to devise some means of obviating the practical difficulties which are felt in levying town duties and levying a collecting agency ~~in~~ in numerous towns or Villages, mainly in respect of two articles -

The measure which seems proper to substitute for the town duty is this :- Speaking generally, the present town duty on tea & tobacco is levied on the products of imported gardens where cocoanuts & betel leaves are grown. It is collected by the Patel or Shanbog, or where there is a large Est, by the Saye Muttaddy, in a large Est, by the Saye Muttaddy, on the spot, and should be paid before export. The garden holder as well as the purchaser is thus subject to dispute among once before he can obtain the exemption. perhaps which can be dispensed, and the former would, I am told, pay the dispensed than made, to obtain free pass for his own use or to free pass for his own use or to avoid the necessity of obtaining a pass, or a dwelling any interference upon appeal. It would be easy to obtain returns showing the average production of each garden, as regards these 2 commodities only. I do not propose to levy the full amount of duty which would be levied on the gross town assessment - but the yield thus ascertained - say 50 percent, a proportion of it, to be levied as an addition

Where they are brought for consumption

The ~~Dr~~ of town & Village in which there are Municipalities, and even in the majority of these in which Municipalities, there are no octroi duties levied, & the agency for the collection of the new town duties must therefore be created. The octroi in town ~~is~~ except in the principal towns e.g. Bangalore, Tumkur & Dharwar Dr generally, can only be levied by imposing on the inhabitants a most obnoxious and interference & oppression in the form of levies of small sums on the duty. This objection has been recognized by Sir Richard Meade but he has in one recent instance allowed, under which a Municipal town shall levy the octroi, and substitution of the octroi, and measures have been taken to extend the same measure to other towns & Villages where there are Municipalities. The purpose levy of town duties as regards Cocoanuts & Betel leaves with reintroduce this vexatious system of octroi, even where it has been already abolished, & I cannot but think that the full effect of the proposed measure was not foreseen when they were made.

The abolition of the tax on Cocoanuts & Betel leaves ~~is~~ has effect till 1 Jan 1876 - the Draft Notification, and by the

The Boundary or land tax
may also by the Garden holder - There
is no novelty in the measure,
for in the analogous case of
Mulberry gardens, the Govt has
always levied an add.l tax
and Similarly, sugar cane
Cultivation is charged with
an Abkaree tax - although the
Done away with by the Survey &
Settlement - It is a question how
~~such sales~~ this commutation tax
can be levied from Gardens in
Inam Villages or held on Joodi
tenure. There must be exemption
altogether -
The Commutation tax should be
shown separately in the Revenue
returns as "Sayer Commutation
tax" in addition to the Land Tax
of the effect of this measure, &
how far it supplies the loss
arising from the abolition of the
Excise duty on the 2 articles.
I would suggest that the Proposal
be referred for the opinion
of Comm.r of Salt & the S. of State
Council.
The Notification except however
your assent, the ~~abolition of~~
the Excise on Cocoanuts & Betel
leaves being abolished, as such,
from 1st ~~July~~ January 1876.

The Notification may issue
and Comm.r may be asked to
suggest the best means of levying
the town duty on Cocoanuts & Betel, or
any other mode of returning the
impost which they think preferable
I do not like the commutation tax

(2)

1874

Government of Mysore
(Revenue)
Circular

To the Commr of Mys
Hy: Asstt: General
Dpty Asstt Inspr Comm

dy 18th August 1874

Mysore
Head

Rec'd 19th
19/8/74

Sugar taxation in Mysore - Passing orders on the subject

From

To

Dated

Despatched

Received

ENCLOSURES NO.

General No.

No.

of the entire revenue under this head. It is therefore simply impossible absolutely to relinquish this duty, however desirable it might be, on strategic grounds & do so, and the questions that have to be considered are /1/ whether the occasion of the introduction of the new settlement should not be taken to reduce the rate of the duty, and /2/ whether this reduction should not be accompanied by a re-organization of the Customs' Department which collects it, in view to the check, if not abolition, of abuses, and the enforcement of a stricter system to prevent smuggling

The Chf. Comr. has no hesitation in answering both queries in the affirmation.—

3. As regards the first question it is to be observed that the Mysore Soopari is of two kinds, each of which is subdivided into two classes for the levy of the duty, as shown in the margin.—

		Halut per Md.
I. Deshawara.	1st sort.	1-4-4
	2nd "	"-12-4
II. Walagra.	1st sort.	4-12-4
	2nd "	4-6-4

According to the enquiries made by the Settlement Dept. the average yield of prepared Soopari per acre, in the Malnad, is about 2400 seers of 24 Rs. weight each - so that, 60 such seers being equal to one maund, each acre yields on the average 40 maunds of which about 7/8ths are of the 1st quality and 1/8th of the inferior class. The market value

profits may be and doubtless have been realized from the produce of Cocoanut Gardens there is an element of uncertainty about the price of the article, that cannot be put out of consideration in dealing with the question, and it may be, as stated by Mayor Hay, that the produce of other districts in which no Halak is buried is beginning to compete with that of Mycore, in the Bellary market, in which the latter has heretofore held the first place.

The Chf. Comr. has carefully considered all that has been written on the subject of the Halak or this article, and has arrived at the conclusion that the

only practicable measure that can be adopted to afford some ~~measure of~~ relief to those interested in the matter, is to reduce the duty to the rates noted in the margin, from the date of introduction of ~~introduction~~ of the settlement into the Talooks of Sagar Anantpoor & Shimoga.

W. I. First sort.	No. 1	per md.
2nd -- --	-8-	do.
W. II. 1st sort.	-8-	do.
2nd -- --	-4-	do.

4. Next, with regard to the re-organization of the Sagar Dept. in the Shimoga & Kadur districts.— It is, in the opinion of the Chf. Comr. absolutely necessary that such measures as are needed to check the existing smuggling, which is notorious, shall be adopted, and the Comr. of the Divn. is requested to give his best consideration to the point & to report at an early

an evasion of the duty is 6
practically to reduce the
aggregate burden of the
Halut on the staple by 1/2
or 3/5 ths of the rate nominally
levied:- in other words,
supposing 30 maunds ch.
pay Rs. 30 Halut and only
pay from Rs. 12 to 15, their
duty is really but from 1/2
to 2/5 ths of the nominal rate.
Now the adoption of a more
stringent mode of collection,
if successful, will necessarily
have the effect of depriving
those concerned of this illicit
advantage, and to all intents
& purposes of raising the
aggregate sum they have to
pay. The proposed reduction
will to some extent make
up to these parties for any
addition to their burdens
under this head that may
be thus imposed on them,

and on the other hand, it may be hoped that, with more efficient arrangements for realizing the Salt there will be little if any loss of revenue from such reduction.

5. The Salt on Tobacco is the next most important item of the Sayer revenue, the yield from it during 1872/73 having been 13·2 per cent of the total revenue under this head – The revenue from this item for the above year was, however, 9 per cent below the annual average for the last ten years, and as much as 31 per cent less than the highest revenue from this source realized in any one year of that term.–

therefore that its levy must be almost wholly neglected. The revenue from this article in 1862/63 was four times as large as it is now, and as much more attention has of late been given to the cultivation & growth of this spice, it is difficult for the Ch. Comr. to understand the cause of the great diminution in the receipts from it

The present rate of duty is Rs. 2/. per md and as no land tax is levied on land granted for canda mom cultivation and the Kalut is the substitute thus for, it is, in the opinion of the Chf. Comr. impossible to abolish this duty, which must be maintained.

It will be necessary to institute at once a close enquiry into the causes of the non-collection of the duty on this article. Mr. Middleton of Cadamiaway alone has, it is understood, 2000 acres planted up with Cardamoms, and the plant grows freely in almost all the Coorg gardens. Clearly, therefore, there must be as already observed much gross neglect in this matter and the Coorg concerned must be called to strict account therefor.

The introduction of a better system of collecting the duty should be considered in connection with the subject of the opening clause of para 4 above.

× Hafsan. Kadur. Shimoga.

that this cultivation should only be permitted on leases and should be strictly limited to the above named Taluks in which it might be so controlled as to admit of the production being closely watched and evasion of the duty prevented.

9. The duty on Rice & Grain realized Rs. 51,643 or a little more than 5 per cent of the entire Sayer revenue collected in 1872/73 and about 3 per cent in excess of the annual average for the previous ten years. This duty consists of 5 per cent ad valorem on Mysore made cloths.

It has long been felt that the duty is a tax on industry which ought to be abolished and the only question has been whether some portion of the loss to the revenue from such abolition should not be recouped by an enhancement of the Woom and Cloth shops tax.-

On a full consideration of the subject, the Chf. Com^r is of opinion that the duty should be absolutely abolished without any such enhancement.

The arrangements under which the duty was

on these articles in
all the H^d Quarters and
Kusabah Towns, as
also any other towns
in which such might
appear to the Govt to
be proper.

In such event the
duty would be levied
by the Govt, and the
proportion of the reali-
:zations to be assigned
to it and the Municipali-
-ties respectively would
be definitely laid down
and the collection
would be left
wholly to the latter
such is practicable.
places where they
Exist.

Sir R. Made to

under the impression
that by this course
the most objectionable
features of the levy
of duty on these articles
would disappear, while
the Govt. would be
protected against
the total loss of the
revenue at present
derived from them.

Where a tax is now
collected by a municipality
on these articles, it
should, the Ch. Com.
considers be in future
enhanced by the amount
of the Govt. duty. Where
however, no Munl. tax is
now levied on them,

is levied in lieu of the land tax its ~~simplicity~~ is not practicable, but the Cuf. Com's deems it very desirable that the present system of collecting it shall be considered and such improvement made ~~to it~~ as may be found called for and capable of adoption.

13. In fine, the foregoing remarks may be summed up as follows.

The Cuf. Com.rs are of opinion (1) that the duty on Pepper and Piece goods should

be absolutely and
finally abolished -
(2) that the duty on
Dry & Fresh cocoanuts
and Betel-Leaves
should in future be
levied as a Town-duty
only in certain towns & large villages
through the municipalities
where such exist - (3) that
the duty on Tobacco and
Opium should continue
to be levied as at present,
but that the cultivation of both
articles should only be
permitted on special
license, and should be
restricted to certain
localities which are known

above named Officers as well as the reports of the Comds. of divisions on the whole question may be submitted to this Office at the earliest possible date so as to admit of ~~the~~ final orders being passed on this subject.

To, The Comd. Vizagapatam.
" " Cuddapah.
" " Nagpur
" " Dy. Acct. Genl.
" " Resd. Cantt. Mysore
Comdt. Bangalore

Offg. Secretary
— " —

15/6/74.

I am instructed to
acknowledge and circulate
for the Officers Ha-
-nd -

It is also
to be published in the
Gazette as Brigade
or one Standing
at present Dale.

(3)

In R 153

Nundydroog Division

Commissioner's Office

Bangalore 22nd Oct: 1874.

To

The Secretary to the

Chief Commissioner

of Mysore

Sir,

I have the honor to acknowledge receipt of the Circular Memorandum No. 3700/R 25 of the 18th August last, conveying the Chief Commissioner's views on the subject of Layer taxation in the Province, and calling for the submission of a report on the subject as early as possible.

2. I considered it advisable at once to circulate the Memo: for the opinion of Deputy Commissioner's on the several points discussed therein, and beg to enclose with this letter a precis of their opinions for Sir Richard Meade's perusal.

3. In this letter, I shall consider each

each item of Sugar in the order in
which it stands in the table
given in the 1st page of the Chief Commis=
=sioner's Circular Memorandum.

4. It would of course be impossible as well as impolitic to forego this item, obtained as it is by a halat on an article of luxury which can well afford to contribute to the requirements of Government, and as it is quite certain, that smuggling has been carried on to a very large extent, ever since the first alteration of the system in 1835 or 36, I consider, that we should now endeavour, when carrying out this revision, to attain two objects, the 1st being to secure the due and correct payment of the Government demand, and the 2nd being to apply the tax in such a manner as to meet the disposition to carry on extensive

smuggling

smuggling, without, at the same time, permitting the tax to press heavily upon the producers.

5. The Taluks of this Division, which give the largest income under the head of Soopari, are those marginially named; and they now contribute over 50 thousand rupees annually.

Chickmagalur	
Sir	
Maddagiri	
Kortagere	
Tumkur	
Honavalli	
Kadaba	

6. From what I know of them, I am convinced that nearly double this amount ought to be realized, and that a very moderate Establishment ought to ensure this result, provided that arrangements somewhat to the following effect are carried out.

7. To begin with, I am quite opposed to any classification of the tax. There is really very little distinction

distinction as regards the original quality of the nut, the difference depending almost entirely on the mode of preparation, and as we make no distinction of class when imposing a habat or advalorem duty on any other item it is not very apparent, why we should encourage deceitful preparation in this one article only, especially as by so doing, we encourage all the dishonestly disposed producers, and traders, to endeavour, if possible, to evade the superior rate by passing it through the Cutlas as an inferior article, and it is this very form of taxation, which gives our inferior Revenue officials such unlimited opportunities of making dishonest profits by aiding in cheating Government.

8. I would by far prefer to see

Revenue of more than two thousand Rupees. His duty should be firstly to keep distinct Registers for each Hobly, which should contain full details of all Soopari gardens, and should show the number of bearing and non-bearing, extent, name of owner, average produce for the last 5 years, and other particulars as per form which can be prepared.

2ndly To prepare the Pattas under the Amildars instructions for all gardens in which Soopari is grown throughout the Taluk, for I think that every holder of such gardens should be given a special Patta for his gardens as distinct from any other Pattas he may hold and which shall contain full particulars on all points noted in the Hobly Register. By this means it would be possible at all times to ascertain the probable outturn

-ontitunin of any gardens.

12. The Gomashta in charge of the Department in the Taluk should moreover go round, out of crop time, with the Shirkdar, and ascertain by personal inspection, whether this Register is correct, or not, in detail.

13. All petty subordinate Es= =tablishments similar to that now maintained in Chirkmaikes limlli should be abolished, and. -wherever the realizations from Soopari, are more than 2000 Rupees in a Hobli, the Amildar may be authorized to give the Hobli Shirk= =dar a Mutsuddy to assist him for 2 or 3 months during crop time with pay not exceeding 7 Rupees as a contingent charge, and 20 per cent on the value of all smuggled produce which he may bring to account.

This

18. The halat or Excise duty at present levied on Supare, or home-grown produce, is heavy and in my opinion the following arrangements may be made. The halat might be reduced to 2 annas a Mound which is half an anna per ttb, and the Government will I think be thereby a very great gainer. I would propose that in each of the great tobacco growing Taluks, a separate Gomashta should be retained, as in the case of Soopari, unless where one can do both duties, and that, in whatever Taluk the realizations are large, the Shirkdar should under this heading also be given a Mutsuddy at crop time.

19. The Gomashta at the Taluk Head Quarters should keep a Register in due form, shewing the Extent of every tobacco holding throughout the

the Taluk, and for every piece of tobac-
-co land more than half an acre
in extent, a distinct Puttah should
be given containing all particulars.
This Puttah should be extra, and for
it a special licence-fee of Rupees one,
should be payable. Any Ryot, any
where, in any Taluk, may be permitted
to cultivate for home or village consump-
-tion, less than half an acre of tobacco
land, for which also a separate
Puttah should be given bearing a
licence fee of only 8 annas.

20. By the above arrangements
all the Taluks which produce large
quantities of tobacco will be kept under
my hand, and Registers of all the hold-
-ings which will form a valuable
check upon tricking or evasion will
thus be established.

21. As the extent of each man's
holding can, under these circumstances,
be

weather coming on, is impatient to get his crop away, and possibly waits one day or two for the Government servant who is to come and pass it, but in such counting as that just described native subordinates, especially those sent from the Plains are not fond of moving rapidly through the Taluk, and when they arrive at the Station and find the coffee gone, they would only get themselves into difficulties if they staked the truth; and they therefore accept at once the planters Estimate, and credit Government with whatever he chooses to give.

25. Coffee and Cardamoms are moreover such fluctuating crops, that however much suspicion may attach to the Estimates given by planters, it would be dangerous to assert, simply from the appearance of the plantation

plantation, that a crop was a large or a small one - A single inopportune downpour of rain, may alter the prospects, and sanguine anticipations of a planter, and it therefore appears to me, that the only true solution of our difficulties, under these headings, is the levy of a light acreage, and it is my conviction, that if this arrangement is not carried out now, it will have to be adopted before many years are over.

26. The acreage should be light, and so levied as not to deter men from investing capital in opening up the country in the same manner as they have hitherto done.

27. It might be of advantage not to levy any land tax for the first three, four, or even five years after the land is taken up, and even then to make the rate progressive for

imposts on coming within the Municipal limits.

Betel leaves. 31. With reference to these articles, I quite concur in the views expressed by Sir Richard Meade regarding them, with one reservation.

32. I refer to the continuance of duty on Betel leaves as an item of Municipal taxation. I would absolutely abolish all duty on this article. It is extremely perishable, and therefore it is one of those items with regard to which very considerable petty oppression can be exercised almost without fear of detection. It is perfectly easy for a Monigar who is refused what he considers his rightful perquisite, either in the form of so many bundles of leaves or so many annas, to delay passing a load of Betel leaves, on a variety of pretexts, either until the market is

is over or till the leaves are no longer fresh: Consequently a certain percentage is, as a rule, willingly made over by the Ryot or producer at once, as delay would probably be fatal to his hopes of profit at a Fair or a Market day.

33. With regard to dry and fresh cocoanuts, the same objection does not exist. They are not perishable to the same extent as Betal leaves, and the Municipality and Amildar, in all large places should be able to control the Action and see that the work, with regard to such bulky articles, not of a very perishable nature, is correctly and honestly performed.

34. My propositions may therefore be summarized as follows:

1. Coopari. A uniform Salat of 12 annas, and a special establishment

nothing has been done in this respect, except by Municipalities, and I have ordered that Deputies to see to it on the occasion of the next Jumma-bandy.

36. The true method of levying this item, however, is to put a light Moharpa on all houses throughout the Province without reference to caste, or social position. This would at once recoup the whole of the Amount which is now remitted; and with the taxes on Betel goods, Cocoanuts and Betal leaves abolished, it would be impossible to accuse Government of endeavouring to substitute an addi=
=tional impost.

37. The levy of the Moharpa, is, moreover, a simple matter, which can be levied by any Officer at once, on his receiving a com-
plaint, and which cannot be disputed by

drunkeck by the Subordinates into
their own pockets.

38. If it is thought inadvisable to forego Location, as above noted, where the Municipalities are Ro= =published, I would suggest that a special shop tax may be levied on Price good, and Retail Liquor shops, and that New covenants be changed for by the Land and inner Surface Owned.

39. I have to apologize for this long letter, but I trust, that the importance of the subject will be allowed as an Excuse.

I have the honor to be
Sir
Your most obedient Servant,

Commissioner

Opinions of the Dep: Commissioners on the subject of the Sayer Cessation in Mysore

Bangalore District

Excise duty should be done away with and additional land tax substituted on the cultivation of Soopari. The additional rate of Kundayam to be determined with reference to the present Sayer realizations from this item and the area and Kundayam of the land under cultivation. The additional tax to be shown separately in the accounts. By introducing this plan the tax &c would not be evaded, and the demoralizing effects which arise from the present system would be removed; and there would be a direct saving to Government by the abolition of the Special Sayer Establishment.

Kolar District

Soopari.

Only one rate should be fixed for Heseevar and one for Walagra. No class rate is necessary for each as the quality of the article depends much upon the seasonable reaping of the crop and the care taken in preparing it - although there are different varieties there are no such distinctions allowed as in the case of tobacco, Coffee &c. The Dep: Commissioner is further of opinion, that the adoption of this proposal will not only prevent fraud by passing the superior for the inferior sort, but also induce planters to bestow greater care in reaping and preparing the article.

Tumkur District

Walagra Soopari alone is produced in this District and the reduced rate of duty may be with advantage introduced. The local check proposed to prevent smuggling can also be introduced, but the Dep: Commr is of opinion, that the article should not be removed without payment of duty, and that the present percentage of Rs 10- should be raised to Rs 10-4- instead of its being divided between the Shanbog, Potail and Shekdar, it should be divided between the two former, the Shekdar to look to rewards as per in former, and Deputy

Departmental advancement for detection of smuggling.

Tobacco.

Ryots generally would put great hardship if they were prevented from cultivating a small piece of land with tobacco, as they have been doing from a length of time, for their own consumption. No locality can be selected as specially suited for its cultivation. Under these circumstances an additional land tax on such cultivation is advocated.

No restriction should be placed on the cultivation of Tobacco, for if the Ryots who are allowed from time immemorial the privilege of cultivating a limited extent of land with tobacco free of duty were prohibited doing so, they will be put to great hardship, inasmuch as they will have to purchase the article imported at a high price. It would therefore be advisable to leave matters as they are, making such arrangements as may be deemed expedient in distant localities for the collection of the duty.

The licence system on the cultivation of tobacco would press very hardly on a large mass of the community, as it is grown by them in fields and back yards as an article of household consumption. The Deputy Commissioner speaks favourably of its introduction. He is of opinion that the present rate of duty of 8 annas a maund on stalks should be reduced to 4 or even 2 annas, as at present the same rate viz 8 annas a maund is charged on stalks & leaves with & stalks.

Cardamoms.

No remarks

No remarks

No remarks.

Coffee

No remarks

No remarks

No remarks

Pepper.

No remarks

The duty on pepper should be entirely abolished, as the Revenue realized thereby is very trifling.

No remarks, as pepper is not produced in the District.

Opium.

The Hoshoshe Taluk should be added to the list of localities for the cultivation of Poppy, as it is carried on there to a great extent. There is Poppy cultivated to a limited extent in

There is no objection to the cultivation of Opium being permitted only on special license, as proposed by the Chief Commissioner. Under to the added to the list of localities for the cultivation of the article.

No remarks as Opium is not grown in this District

in the Taluks of Bangalore,
Hoodi Bellapur & Anikal.

Pucci goods

Pucci goods should be exempted from Sayer duty. To partially recoup the consequent loss of Revenue the Mohturpa tax on booms should be increased by 50 per cent which measure if adopted it is estimated, would realize an additional sum of Rupees 7500/- in this District. It is also suggested that the Mohturpa rates on cloth shops, especially on those shops where imported pucci goods are retailed, should be revised and that

The Sayer tax on pucci goods should be abolished, as it has an injurious effect on home manufacture. This may be done as proposed by the Chief Commissioner without Enhancing the Mohturpa tax on cloth shops and booms. The admirable Scale of Mohturpa prepared by Coll: Pearse in 1860, if properly applied, would meet all the requirements. The careful application of the rules as per orders of the Commissioner would result in an increase of Revenue

The abolition of Excise duty on pucci goods will be appreciated and will give a spur to home manufacture.

this will further contribute towards the deficiency.

Mr Vaishnivgar suggests that the Vendors of cloths at the muddy markets should be required to take out a license annually at a fixed rate of Rupee (2) two; and that this system should be introduced simultaneously with the abolition of the Lower duty on home manufactured piece goods, the proposed reduction being less than one third of the duty (which is calculated to amount to Rs 7.8-0 per Annum) after making liberal allowances will not be felt by the Vendors.

Betal leaf.

Additional land tax is advocated. The duty on Betal leaf should be This article should be subject to a municipal

be general instead of local. It Municipal tax only.
is an article of luxury consumed in towns as much as in
villages throughout the whole country by all classes of Natives.
Betal leaf Vendors should each
be required to take out an Annual
License at the following rates.
6-0-0 For large towns.
4-0-0 For weekly markets, as
Betal leaf is sold largely
on these occasions.
2-0-0 For villages.
These rates cannot at all
be considered as oppressive, as
the Vendors now pay comparatively
an enormous sum as duty on
Betal leaf.

Dry Cocoanuts.

Neither License duty nor Octroi The system of recovering duty Excise duty on Dry Cocoanuts

should be levied as the measure entails the necessity of maintaining an Establishment for collection. The imposition of an additional land tax on Cocoanut gardens is therefore advocated - the inhabitants would thus be free from the Annoyance of an Octroi Establishment.

on Dry Cocoanuts by which can be retained when levying the Octroi duty.

should be abolished, and it should be levied as a Municipal tax

---

Fresh Cocoanuts.

The Deputy Commissioner is of opinion, that an additional land tax should be charged on such gardens instead of Octroi duty or Octroi and that gardens in Inam lands should pay a cess.

The present practice of levying duty on fresh cocoanuts according to number causes much vexation to traders, and affords room for fraud. Mr Vonsinangar therefore suggests that the duty should be levied as Octroi by head load, bullock load, Wudder cart load, or Chukka cart

This article should be subject to a Municipal tax only.

Cart load at the rate of 2 Annas, 8 Annas, 3 Rupees and 4 Rupees respectively.

Establishment.

No remarks.

The reorganization of Sayer Establishment is only necessary in places where Sooparee is largely cultivated but as regards the Kolar District the Dep Commissioner is of opinion that the right of collecting the duty on Sooparee as well as on tobacco should be farmed under such conditions that the Contractor shall not be permitted to exercise the powers of seizing, searching or detaining the articles on the ground that they have been smuggled but must represent his suspicion or bring his charge against any person for smuggling to the Police

No opinion given

or Magistracy.

The abolition of Layy Revenue will deprive many of the Local Bodies of the Revenue they have hitherto derived from this source

Concluding remarks.
Nil

The Deputy Commissioner remarks that he infers from the Chief Commissioner's proceedings that the total abolition of Layy would be deemed politic, were there any means of recouping the State for so large a loss of Revenue that the provision of the Workshops by levying all houses without any class distinction would not only meet the loss arising from the abolition of the Layy Revenue but would also bring an additional sum of Rupees 2,140 over the Layy collections of the year 73/74 and Rupees 26900 over the average of the past 10 years. By this arrangement the Municipalities might claim to levy an

an enhanced duty on the said articles and the Government might grant the Municipalities in all cases the powers to the Municipalities which would then be placed in a position to support and carry out reforms and improvements.

J. Beattie

Commissioner

Rundydroog Dr

Revenue No. 99

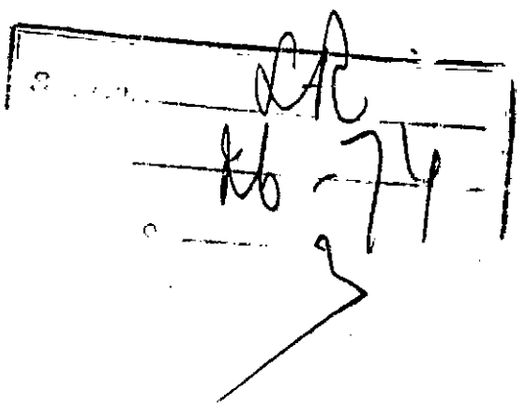
1874.

(5)

From

To The Commissioner

Secretary to Chief Commissioner,
General Department.



Dated Mysore 4th Nov. 1874.

Despatched

Received 5- 14-
6 "

ENCLOSURES NO

General No. 513
Revenue No. 99 } 1874

Submitted for the Chief Commissioner's information, certain remarks made by the General portion of the Sayer Tax &c.

Reply

General No. 513 of 1874-75
Genl. " 99

(5)

Ashtagram Commissioner's Office
Mysore 4th November 1874.

To

The Secretary to the Chief
Commissioner of Mysore.

Sir

I have the honor to acknowledge
receipt of your Letter No. 3700/R 25 dated 18th August
Conveying the observations of the Chief Commr.
on the subjects of the General revision of the
Sayer tax in the Province, and in reply I
beg to submit the following remarks.

It is proposed:—

1st To abolish finally the duty on Betelnut
and Piece Goods.

2nd To discontinue the duty ab present
levied on dry and fresh Cocoanuts and Betel
leaves Generally, levying a town duty in its stead
in all the Head Quarters of Talooks and large
villages.

3rd To Continue levying the duty on Tobacco
and Opium as heretofore, the cultivation of both
these articles being permitted only on special
Licence in suitable localities.

4th

4th To reduce the duty on Sulphuric acid, & ad-
ing vigorous measures for the realizations thereof.

5th To continue levying the Salut
on Cardamom and Coffee as heretofore, taking
efficient measures for the prompt collection
thereof.

1. Regarding the 1st point, I do not imagine that a single argument can be adduced in favor of the retention of the duty on piece goods, the abolition of which has for many years been earnestly advocated by Officers, from all parts of the Province, and I can only express my satisfaction that it is to be levied no longer. Piece Goods

2. The duty on pepper is of minor importance, and as its abolition is determined on no remarks are required. Pepper.

4 The Chief Commissioner has decided that the General levy of duty as an Octroi on these articles should cease, but that a duty should be retained or imposed in the shape of Octroi in towns and villages which may appear proper, the proceeds being divided between the Government and the Municipalities. 2nd Point Communal & Local Taxes

5 The Deputy Commissioner of

of meeting with the articles sought for; and all fairs and markets of any importance in Talooks might be named as localities for levying the duties in question under arrangements to be made by the Local Fund Committee.

If this suggestion is considered feasible by the Chief Commissioner, I will call for lists of the fairs and markets with estimates of the probable collections of duty on these items.

3rd Point Tobacco

11. With regard to the restriction of the cultivation of Tobacco to certain limited localities and only under special licence, I found on visiting Bittadpur, one of the principal Tobacco growing Districts, that the proposal was looked upon with great alarm by the Ryots as likely to throw undue power into the hands of the Shanbogues and Talook Officials and to harass them in various ways, and I should fear that it would tend to discourage cultivation. This is not desirable if the objects of securing the Government dues can be attained in any other way and I have directed further inquiries to be made by the Deputy Commissioner of Mysore regarding a revision of the Sayer Establishment, and location of Outlays in

in Periapatam, as affording some data for an improvement in the Salt in Generally. Most of the abuses in the case of Tobacco arise from permitting the crop to be stored in the houses of each individual Grower, where it remains sometimes more than a year; and it occurs to me that it would be practicable to direct that the duty on all Tobacco should, as suggested by the Deputy Commissioner Salem, be paid by the Grower when the crop is cut, or if not that he should deposit in a Government Salt Kôté on the principle of a Bonded warehouse, the duty being paid on sale and removal.

12. There is no poppy cultivation in this Division

13. The observations of the Chief Commissioner regarding Supari refer to Bazar where the Salt is a very important item. The amount in this Division is only between 19 and 20,000 Rupees and has been increasing for the last 3 years, but would not justify the organisation of a separate Establishment for its Collection. 4th Point. Supari.

14. The question of the Coffee Salt requires previous Examination for the Rev. 5th Point. Coffee.

Kadur District

Tabular Statement shewing the present Revenue, the Items of Reduction and the Balance remaining, as also the present & proposed Establishment of each Sayer Cutchery in the District.

Taluk	Number	Name of Cutchery	Total Collection including duty on Coffee	Deductions on account of Items whose duty is to be abolished: Sooparee	Tobacco Stalks	Pepper	Dry Cocoanut	Tender Cocoanut	Betel leaves	Piece goods	Total deduction	Balance remaining
	1	Birur	3704	820	"	"	13	9	1082	"	1044	1060
	2	Kadur	of this Coffee 105									
	3	Inattegatta	7541	100	620	"	1	9	1	"	739	6802
	4	Yegaly	5597	"	550	"	"	"	"	1	531	5066
		Vakalgeray	1779	"	145	"	74	674	"	6	899	880
		Yellambalsay	11000	"	50	"	95	500	"	7	652	5536
		Brahmasamoodra	2958	1	356	"	2	27	1	7	394	2564
		Total	43351	430	577	"	2	6	"	"	823	3500
			27090	1359	2006	"	107	1225	1004	21	5802	21216
		Tarikere	13113 Coffee 4785	1221	9	9	2	143	4201	40	5625	7488
		Kopinpoor	8750	1269	20	"	"	22	770	43	2132	3610
		Koloramy	210	"	"	"	"	5	169	86	260	"
		Total	19073	2490	29	9	2	170	5140	119	7967	11106
		Kabully c. 1671	17110	3195	"	7	21	36	2	4	3261	13857
		Kuralli	200	57	"	"	"	6	25	"	88	112
		Kuyoondy 4511	4579	"	"	"	"	"	"	"	"	4579
		Kur 2000	2088	"	"	"	"	"	"	"	"	2088
		Kudy 747	747	"	"	"	"	"	"	"	"	747
		Total 9805	25452	3252	"	7	21	42	27	"	3349	22103
		C. 731	21677	4443	"	3	"	"	1	"	4447	17230
		or Cuvlea 22	10773	3070	"	17	"	"	3	"	3890	14072
		148	19457	4117	"	17	"	"	9	"	4143	15314
		153	22437	4750	"	10	"	7	11	"	4771	17666
		283	11799	2371	"	22	"	"	1	"	2394	9405

Comparison of the Sayer Establishment	Present: Sirkar Peons	Present: Sowkar Peons	Present: Amuldars	Present: Karnams	Present: Kolkars	Present: Total	Present: Yearly Pay	Proposed: Sirkar Peons	Proposed: Sowkar Peons	Proposed: Amuldars	Proposed: Karnams	Proposed: Kolkars	Proposed: Total	Proposed: Yearly Pay	Percentage to Collection: Present	Percentage to Collection: Proposed
	No. Pay	No. Pay	No. Pay	No. Pay	No. Pay	No. Pay		No. Pay	No. Pay	No. Pay	No. Pay	No. Pay	No. Pay			
1	" "	" "	" "	1 12	1 5	3 12	5 29	340	" "	" "	" "	1 15	1 10	3 15	5 30	456		
2	" "	" "	" "	" "	" "	1 4	2 4	160	" "	1 15	1 10	1 10	2 10	5 45	516			
3	" "	" "	" "	" "	1 6	" "	1 6	72	" "	" "	" "	1 10	1 10	2 10	4 20	336		
4	" "	" "	1 6	" "	2 8	3 14	160	" "	" "	" "	" "	1 8	3 15	4 23	276			
	" "	" "	" "	1 4	" "	1 5	60	" "	" "	" "	" "	1 10	2 10	3 10	216			
	" "	" "	" "	" "	1 4	1 4	40	" "	" "	" "	" "	1 10	2 10	3 18	246			
	" "	" "	" "	1 6	" "	1 6	72	" "	" "	" "	" "	1 10	2 10	4 23	276			
	1 10	" "	2 10	4 22	7 20	14 70	936	" "	1 15	4 45	7 52	16 80	28 191	2282	3·5	10·75
	1 10	" "	" "	1 6	3 12	5 20	336	1 25	" "	1 15	1 10	2 10	5 60	496		
	" "	" "	" "	1 10	" "	2 8	192	" "	" "	" "	1 10	1 10	2 10	4 28	336		
	" "	" "	" "	" "	" "	1 4	40	" "	" "	" "	" "	" "	" "	" "	"			
	1 10	" "	1 6	6 24	9 40	576	1 25	" "	2 25	2 16	4 10	9 76	1032	3·	9.25			
	" "	" "	1 6	2 8	4 24	200	1 30	" "	1 15	1 10	3 10	6 71	852			
	" "	" "	" "	" "	" "	1 4	40	" "	" "	" "	1 10	1 6	2 14	160				
	" "	" "	" "	1 5	2 13	65	" "	" "	" "	1 10	2 12	4 50	150					
	" "	" "	" "	1 5	2 13	65	" "	" "	" "	1 10	2 12	5 20	107					
	" "	" "	" "	1 5	2 13	65	" "	" "	" "	1 10	1 6	2 14	70					
	1 10	" "	3 24	1 6	6 27	11 67	531	1 30	" "	2 25	5 40	9 54	17 149	1340	2·	6·		
	" "	" "	" "	1 10	1 6	2 8	4 24	200	" "	" "	" "	1 20	1 10	3 10	5 40	576		
	1 20	" "	" "	" "	6 36	7 61	732	1 40	1 20	1 20	1 10	3 10	7 100	1296				
	" "	" "	" "	1 10	1 6	2 8	4 24	200	" "	" "	" "	1 20	1 10	3 10	5 40	576		
	" "	" "	" "	" "	1 6	1 4	2 10	120	" "	" "	" "	1 20	1 10	3 10	5 40	576		

| | | |

(6)

Memo

I have already submitted that the Sayer collection in the Koppa Taloork is the most important item of revenue, as it amounts in round number to a lac of Rupees, or one tenth of the collection in the whole of the Mysore Province, and that the establishment now provided for, 1 Kattoo Mootsuddy, 2 Goomashtas, and 2 peons in the Taloork Cutchery, and 3 managars, 5 Karkoons, and 7 Kolkars distributed over 5 Kuttas, has been found inadequate to maintain an efficient supervision and control.

The total cost per annum is Rs 2976/1644, or 1 3/4 per cent of the collection. The pay of a Managar is so low as 8 Rs per mensum and that of a Karkoon 6 Rs. Each. These are entrusted with a transaction of 10 to 20 thousand Rs annually. There is no doubt that this small

remuneration in a Inland Talook is insufficient to keep these minor officials from yielding to the strong and incessant temptation to connive at smuggling. I therefore beg to suggest a small addition to the strength of the present establishment, as well as an increased rate of remuneration. What I would beg to propose, is to employ a Superviser, a head Goomashta or Vattoomooloondoy, a Goomashta, 5 Managars, 5 Kurkoons and 10 Kolkarsoons. I have appended a comparative statement of the cost of the present and the proposed establishments.

As I believe that a progressive salary is more encouraging to and secures more zeal and interest on the part of the Servants, and at the same time economical, I beg that this principle may be adopted in revising the Sayer Establishment. The increase I have taken the liberty of suggesting

Supervisor's pay Rs 30 to rise to 40 by an annual increase of 2 Rs.
Hd Gomashtas pay Rs 20 to rise to 25 by an increase of one Rupee a year.
Mohurgars pay 10 Rs to 15 Rs by one Rupee a year.
Karkoons from 8 to 10 Rs, increase one Rupee a year.
Kolkars at a fixed salary of 6 Rs each.

is Rs 2112 per annum, making a total cost of Rs 3756 or about 3¾ per cent of the amount collected, which will be reached only at the end of the 5th year. The Kuttay Servants may be required to furnish securities for a reasonable sum; a Managar for a sum of 200 or 250 Rs, a Karkoon 150 Rs and Kolkars 50 Rs each.

Incidentally I would beg to observe that the distillery at Kuriapuram which yields a revenue of only 5296 Rs, has a supervisor drawing a salary of 360 Rs per annum. His duty which is not very onerous and which is of the same kind as that of the Sayer Supervisor, may be undertaken by the latter. If it be considered that this post may conveniently be abolished, the savings may be utilized in providing horse allowance to the Supervisor and Batta

Sayer

to the minor servants as is done in the Police.

One half of the establishment as proposed, will always remain in the Kuttas to collect the tax, and to issue Pahadaries to the traders. The other half will be employed to ascertain the quantity of the excisable produce in the Talook. They will have to inspect all the Supari gardens when in crop, and make a report of the probable quantity of the expected produce. Then they will go again village by village, ascertaining the actual quantity grown, and furnish the Talook, with statements thereof with the affidavits of the growers. At this stage the ryots not being yet called upon to pay the tax, has little inducement to understate the quantity, and the truth of his statement, if necessary can be easily tested at once.

Every ryot who grows the excisable articles may be

supplied with as many printed
chits as he may require, on
payment of a pie for each.
He will give one of these chits
to every one who makes pur-
chases from him entering in
it simply the date, his name
and that of the purchaser
as well as the quantity of the
articles sold or transferred.
The purchaser will produce
this in the Kutta with the
goods and after paying
the duty will obtain a Ra-
hadari. The traders are to
be insisted upon trans-
porting their goods only by
the road they would in the
first instance choose when
they obtain the Rahadari,
and present their Raha-
daries for indorsement in
several Kuttas on the road
where the Kutta officials
are always to remain.
There are only 3 roads
from this Taboik, i.e.
Wastara or Koodwully,
Yedahally and Inandagudde

by which the duplicate of this Talook is transported to other parts of this Country as well as to Her Majesty's Territories. If any trader wants to change his route, he has simply to return the first Pahadaree to any Kutcha from which he wishes to deviate, and get a new one on payment of only the cost of the printed paper. The accounts furnished by the inspecting branch may be compared with the actual collection and the quantity still in the possession of the grower ascertained at the end of the year. The working of both of these branches will be constantly supervised by the Superintendent.

By this arrangement the practice of smuggling can, I believe, be reduced to the lowest degree, with the least possible restriction upon the liberty and convenience

	Total area of Garden in Acres	Total produce in Maunds				Value of the total produce according to the Price Current	Average per Acre.	Total Amount of Land Revenue	Average per Acre
		Barkhanan Supari		Cardamums	Pepper				
		1st Sort	2d Sort	Total					
1869/70	4569	62567	7826	70393	3550	1000	Rs 3,95,700	86 7 3	67234 5 7	14 11 5
1870/71	4551	61173	14208	75381	441	1811	2,71,695	104 4 9	67228 2 5	14 12 4
71/72	4542	56773	7624	64398	786	561	3,83,292	84 6 3	67285 6 10	14 13 "
72/73	4582	63083	12692	75776	523	424	3,10,544	67 12 5	67375 10 3	14 11 3
73/74	4574	65531	12671	78203	645	274	3,14,910	68 13 7	65782 13 6	14 6 1
Total	22818	3,09129	55023	3,64/53	2749	3572	18,81,441	- - -	3,34,906 1 7	" " "
Average for the last 5 years	4563					3,76,288	82-7-5	66981- " "	14-10-10	

the assessment thereon, and the produce thereof are given for the last 5 years. Hence it follows that the average yield of an acre of Bagayet is as under

1st class 13 maunds and 22 seers

2nd do 2 — 16½ "

15 — 38½ "

Cardamums — 4¾ "

Pepper — 6¼

The value of these articles at average prices for the last 26 years is Rs

1st class Supari 65-3-4

2nd do — 5-12-10

Cardamum — 5-10-3

Pepper — " — 8 — "

to which is to be added Rs 5 from Betel leaves and plantains } 5-0-0

Total 82-2-5

I have made local inquiries, from which I understand that the average yield per acre is not more than 2½ maunds of Supari

tobacco. An establishment to make timely pahanees, and to ascertain at proper times the actual quantity produced, will, I believe, greatly check smuggling. as in the case of Sopa.

There is a distinction made between the cured Tobacco, and what is called "Kudoy pooay" or the Tobaccostalk. The rate of duty on the leaves is 1 Rupee and "Kudoy pooay" ½ Rupee per maund. The latter is chewed with Betel leaves, by the lower classes of natives. It is vended in small quantities at "Sunday" or periodical markets by itinerant Dookanders, who are mostly women and old men without capital. The total collection on this article must be very small. But the annoyance suffered by these individuals, is I think, out of proportion to the amount of Revenue which the State derives from it. Besides this, I strongly believe that a greater portion

reduction by 4 annas a maund does not. I therefore ~~consider~~ ~~it~~ ~~to be~~ a benefit upon the ryot

Under these circumstances. I would respectfully beg to submit that 20 thousand Rs is too large a sum to be foregone annually in one Taluk.

Tobacco

This is not grown at all in the Koppa Taluk. The proposal to abolish duty on this article and to recoup the loss by increased land cess has been objected by the Chief Commissioner - To permit the cultivation of Tobacco only on special licenses and to limit it to only certain localities, are, in my humble opinion unprofitable restriction upon the inclination and ~~Diseases~~ of prostitutes of the subject. I am afraid it will cost the ryot much time and trouble to apply for and obtain a license every time he wishes to grow

per acre. Assuming therefore the results of the present accounts to be only $\frac{2}{3}$ of the actual quantity, the return for the cultivator will be no less than 120 Rs per acre. Computing the land assessment at the survey settlement and together with the local cess, at 20 Rs. which is larger than the present rate by one fourth, or 5 Rs, and the cost of production at Rs 60, still a very large margin of 10 Rs may be left for the fluctuation in price, and the cultivators net profit will not be less than 30 Rs. It is also to be taken into consideration that the greater portion of the sum of Rs 60, which is deducted as cost of the produce, is the price paid to the cultivator himself for his own labor, and that of his family. The pressure of the "habit" being now borne by the capital of the trader

of such small collections made by the Sayer minor officials are never brought to Govt account. I would therefore beg to advocate the withdrawal of tax on "Kudoy poody".

Cardamum. This is purely an article of luxury, of high price, and can well afford to pay a duty of 2 Rs per maund. It is observed by the Chief Commissioner that there has been a great diminution in the receipts from this article. The marginal statement shews the amount of duty collected under this head in the Koppa Taluk during the last 5 years. The duty on this article was originally 4 Rs a maund and it was reduced to 2 Rs in 1868. This would partly account for the fall in the revenue. The "Kola roga" which has infected the Supari gardens

	Total Quantity Maunds	Total amount of duty Rs
1869/70	350-18-2	701-4-4
70/71	441-7-3	882-6-6
71/72	788-29-4	1577-8-2
72/73	523-27-24	1047-7-7
73/74	645-37-14	1292-1-11

in this Taluk for the last 3 years, has. I learn, affected this crop also.

Opium — This is also an article of luxury and of a very high price as also of deleterious property. It no doubt calls for a high rate of duty as also some restriction in its growth, like Spirituous liquors.

Piece goods — The abolition of this duty without any enhancement of the boom tax is certainly a very great boon to the whole Province. This tax lies only on home manufactures from which the imported goods were exempt, had almost extinguished home industry, and reduced to a state of destitution a very large and very industrious class of natives. I would beg to observe that the maintenance of the boom tax is still an obstacle in the way of the Mysore Weavers to

successfully compete with those of the neighbouring Countries, who were not ~~much~~ more advanced in the trade when they had also to pay this tax.

Cocoanuts and Betel leaves.

Though these are not the articles of food, still the natives are so much habituated to the use of them, and they are so largely consumed even by the poorest, that they can not be classed under the head of articles of luxury. They are not so portable as the other articles on which a duty is levied. They are very perishable, particularly the betel leaves. The Chief Commr. is apprised of the annoying interference of the petty Sayer officials practised in collecting duty thereon and he most graciously wishes to remove it. Having this in view, it is proposed

to abolish the present system of collecting this duty, and in lieu of it, to impose an octroi duty, leviable by municipal Agency in all towns and large villages, the receipts to be divided between the State and the Municipality in certain proportions. The practice now obtaining in the Country is that the grower of these articles does not pay any duty on the quantity consumed in his house. It is only when he intends to take them to any market, the takes the articles with the Patail's chit to a Sayer Kutta or any place appointed for that purpose, pays the duty and obtains a Rahadaree.

The individual who issues Rahadaries, is always an official well known to and well acquainted with the ryots of the neighbourhood. He is therefore not much

The share of the Government in any produce in the shape of "Batai" was one half. Lands from long to the Government fetch one half of its value. When the planting of Coffee was new, more than ordinary encouragements were necessary in order to encourage it. Now the Coffee plantations is widely spread. Coffee is one of the Chief items of export. It can well bear now an increased rate of tax either in the shape of land rent or duty on production. A tax of one sixth of the produce sold, I believe, will be considered high.

Kristnier

Amildar of Koppa

(7)

Memorandum

The Sayer collection is a most important item of revenue of this Taluk. It amounts, in round number, to a lac of Rupees. I find that no supervision whatever has been maintained over this branch of the business. The provisions of circular order No 4 dated 13th April 1868 have not been brought into practice. Nor the check has been properly applied, which is laid down in Cir Order No 194 dated 24th Jany 72, requiring those who grow the exciseable articles to take passports from the Potails, before they make over to others any portion of the produce For instance; I have found from a statement I lately got from the Amanya of Kigga that 16 individuals who have grown 926 Maunds of Coopari of the IInd class, have taken the Potails, chits for only 710 Maunds & paid the "Sankat" due

thereon. They have made over the remaining quantity of 216 maunds to Singappiah a Sankar. This Sankar has obtained Postals Chit for and paid duty on 805 maunds which the quantity he says includes the 216 maunds, as also the produce of his own gardens.

In fact the establishment provided for this work is, I beg to observe, very inadequate to maintain a useful control. I have appended a statement showing the strength of the Sayer Establishment, its annual Cost, and the total collection of "Salut." for the last year. It will be observed therefrom that the percentage of cost to the collection is scarcely more than 1/2. The amount collected in the Ingorondada Kutta is Rupees 23,141. and the whole of the establishment employed in this Kutta to see the goods correctly measured, to levy proper duty thereon amounting to so many thousand Rupees, to keep the accounts thereof and to take care of the money collected and remit it rather bring it to the Talook Treasury, is one Harkaroo and one Kolkar of 4 Rupees.

I would beg to represent that their small remuneration, as contrasted with the very many opportunities they have of helping themselves at the cost of the public, with little risk of detection, would make the lower servants extremely inclined to peculation and make the best of the present moment. In addition to this, it must be taken into consideration, these petty Officials are awed by the great influence of the Sau Kars or Sooltagadars as they are called. There are in this Taluk about half a dozen of these of the 1st class, and a few more of the 2d class, who hold 3/4 of the Taluk in bondage, and who do not hesitate to employ any means to ruin one whom they mark out as obnoxious to their interests.

It is very necessary therefore that these Minor Servants should not only be watched but also always backed and supported by an Official of higher position, in the strict discharge of their duties. I would therefore beg to suggest for the consideration of the Deputy Commissioner,

1st that an Official of the Peshkar's rank and pay may be specially employed to move about constantly and watch the working of the Kuttla servants. a Peshkar is provided for this Taluk, but he is now employed in the Basavapatna Taluk.

2d that each Kuttla may be allowed 1 Manager, 1 Karkoon and 2 Kolkars, so that when either the Manager or Karkoon is in charge of the Kuttla, the other may go about collecting a more reliable information as to the real Quantity of articles grown, and watch against Smuggling.

3d and that the Scale of their pay may be raised, a Manager receiving a progressive pay upto 15 Rs. Commencing from 10 Rs, a Karkoon 10 Rs. and a Kolkar from 6 to 7 Rs per Mensem.

This improvement would I believe not only increase the revenue but, what in my humble opinion is more important, also impart a tone of zeal and straightforwardness to this branch of the public service.

Small as this staff is, one of the 2 Gomastas

of the Talook has been ordered to Tarekeray to do duty there. I beg that he may be permitted to rejoin this Office

I would also beg to recall to the notice of the Deputy Commissioner "Ittillahs" Nos 2446 & 2854 dated 27th June/73 and 10th Feby/74 respectively, submitted by my two last predecessors. It is very unsafe to trust 2 or 3 low-paid servants with money amounting to 2000 Rs and more at a time. Two of the late Amildars were of opinion that the Sankars or their agents should themselves bring the money and pay it in the Talook Treasury before they obtained "Bahadaree". I think this is a good plan and open to least objection. This course, it would appear is followed in the Kulnaad Talooks in the Shemoga District. Those who intend to transport goods might deposit a sum of money in the Talook Treasury and obtain a receipt and present it to the Manager of the Kutta, who will issue "Bahadarees" up to the amount of the receipt, and thus be

relieved of his responsibility of keeping large amount
of cash in his house.

10th September 1874

Forschungen
Amt Leiter of Kotzpah

No 396.

(8)

Deputy Commrs Office Veadur Division
Chickmagalur 9th Novr 1876

To The Commrs Nagar &c

Sir,

I beg to acknowledge the receipt of your circular No 281 of the 8th instant together with a printed copy of the Chief Court's Proceedings No 3706/25 dated 18th August and the Subjoined of Sanger Taxation and to submit the following report—

Supari— 2. The first subject dwelt upon in the memo is the duty on Supari which it is proposed to reduce by 4 annas on each sort except the last which it is proposed to bring down from 6 to 4 annas a maund.

3. On this head I beg to submit that I welcome any measure which will lighten the burden and the produce and manufactures of Mysore—

4. All the cauldars with whom I discussed the matter taking the opportunity of their presence at Chickmagalur for the meeting of the Local Fund Board are however of opinion that the growers of Supari

Merchants

Merchants do not ask for any such concession and that the present rates do not press heavily on the article - In calculating the amount of loss likely to accrue from this Source I find in this District alone, it will be Rs 29,637 or in round numbers about 30,000 Rs.

5. So far as Kadur is concerned the Revenue from Sapari for the last 5 years has been gradually on the rise except in 1870-71 when it fell by about 9000 Rs. the maximum amount from this Source of Revenue ever realized in this District having ~~ever~~ attained last year viz Rs 154188-4-11: So that it cannot be said that there has been any extensive Smuggling carried on -

x 1869-70 Rs 132158-3-3
1870-71 " 138626-1-7
1871-72 " 129278-2-10
1872-73 " 148074-10-10
1873-74 " 154188-4-11

6- With regard to the reorganization of the Sayer Establishment I beg to submit that the Security of Sayer Revenue depends much on the periodical visits paid by a responsible person from each Taluk Cutcha and of one from the District Head Quarters - Establishment

There is at present no one whose duty it is to pay such periodical

visits

visits and I would therefore recommend in the first place that a Supervisor or other officer of that description be appointed for each Taluk excepting Kadur on Salaries varying from Rs 20 to 40 and one Head Supervisor at the District Office on 50 Rs with permanent Horse allowance - Rs 15.

7. I would also propose to raise the standard Pay of Tunegars to that of Shekdars - the highest receiving Rs 20 and the lowest 10 Rupees; and the Coreons from 10 to 8 Rs according to the magnitude of the trust -

The Colears are put down at Rs 6 each in the Mulnad & 5 in the Mydan i.e. the minimum allowed to Police Peons - A statement shewing the present & proposed Establishments is appended to this letter -

8. Under this arrangement Some Talukas Such as Kadur &c. the actual realizations of which are comparatively Small but which guard as it were the mouths of the Mulnad will have to get a larger Establishment than their Revenue would warrant - but it cannot be helped -

Route

9. I would also propose that routes, shall be laid down by which, and by none others, the dutiable goods are to pass on pain of a penalty, and would also lay down

down the recipient of a Cockading to deliver it at the frontier Custom House within the specified time on pain of being fined -

10 - Another important measure "Estimate of produce" which I would strongly advocate is the taking of an Estimate of the standing crops of Sugar, Tobacco &c compared at about the close of the year with the quantity in store or Bonded and any deficiency might be noted - Of course I have stated in my letter written in the year 1868 that the Estimate would not be a safe basis on which to furnish the grower of the crop but still when there is a great discrepancy between it and the quantity exported with that on hand taken together, an inference might be drawn that smuggling had been carried on and some slight notice taken of the same, might prevent a recurrence of it -

Estimate of produce

11 - The next article referred to is Tobacco - It will be seen from the marginal memo: that the Revenue under this head has been gradually increasing until last year in which on account of the failure of the crops all over the

Tobacco

1869-70 Rs. 55,13-10-5
1870-71 " 50,04-6-1
1871-72 " 61,359-6-3
1872-73 " 72,495-6-11
1873-74 " 91,007-12-10

Country

country, there has been a Natural fall of Some 11,000 Rupees -

12. The Same rules of precaution which I have recommended for Sugars apply to this article also, & the Same establishment will Supervise its collection - I cannot however advocate any restraint being put upon the Cultivation of the article as the grower is the best judge of the Soil and facilities for cultivation.

Tobacco Stalks. 13. I would however recommend that the duty on Stalks which are generally if not entirely consumed by the poorer classes and which amounts to Rs 7396-0-0 for the whole District might be remitted in the interest of the poor people who fetch small quantities of it to fairs and other places and earn a subsistence thereby.

Cardamoms - 14 This article from its great value and its compressible Nature can, it is true, be easily Smuggled; but it will be seen from the annexed Memo that the fall in this item is accounted for by the reduction of the duty in the year 1866 by which that Revenue dwindled to half - The "Vorlay Roge" too has been

× 1863-64 - 5735-7-5
1864-65 - 1057-6-9
1865-66 - 5-0-8
1866-67 - 0-0-0
1867-68 - 0-0-0
1868-69 - 1205-13-9
1869-70 - 1100-7-1
1870-71 - 1338-10-5
1871-72 - 2412-0-2
1872-73 - 1689-4-0
1873-74 - 2292-15-0
16837-1-3

been mischievous as the bunches of the rotten Sufpari nuts falling upon the tender Cardamum vines below have been damaging them considerably -

15- The Same measures such as Estimate taking and Superviseing as are provided for under Sufpari will in my humble opinion prove sufficient for this article -

16. The duty on this article might it appears to me, be abolished the loss to the District from this Source amounting to not more than Rs 88 - Pepper.

17. I See no objection to the cultivation of opium being carried on on License but I would not recommend a restriction being placed on its growth in the matter of locality - Opium

18- I have already Submitted it as my opinion more than once that the duty on piece goods which trampled upon home industry must either be done away with or put on goods imported from Piece goods

Her

Her Majesty's Territories alike to place the two manufactures on a par - I therefore consider the proposed abolition as a liberal measure calculated to benefit the country - The loss from this source to this District will be Rs 594-

Dry and fresh cocoanuts and betelnuts -

19 I consider the measure of abolishing the duty on these articles also a great boon to the people and have long been an advocate of the same -

20- I see also no objection to these articles as well as all others which are about to be exempted from Sayer duty being made liable to Municipal taxation wherever necessary at rates fixed by Govt, but I would not recommend Govt sharing in the tax after having once given up as it were the Sayer duty on them more especially as it is on the one hand transferring its own dues such as Motaturfa to the Municipalities -

21- In calculating the percentage of collections to the cost of establishments the Revenue derived from Coffee has been taken into account as I am of opinion that the collection of both Sayer and Coffee duty should be performed by the same agency

agency and under the same supervision whatever head the Revenue may be credited and I would therefore recommend this measure for adoption.

22. I would take the same opportunity of recommending the withdrawal of the privilege, conceded to European planters, of paying the amount of duty on coffee, 6 months after export; however necessary the measure may have been some years ago when the plantations were yet in their infancy it does not appear to be so now, more especially as interest has to be paid on the other branches of Revenue, such as Land Revenue. At Kary we for every day of detention over & above the fixed time.

23. The total loss from reduction in Sugar duty and abolition of the other sources above adverted to, amounts to Rs 51746 as follows.

From reduction in Sugar duty	Rs..	29,718
" abolition of duty on Tobacco stalks		7,398
" do	Pepper	88
" do	Dry Cocoanuts	962
" do	Tender do	5520
" do	Betel-Leaves	7,468
" do	Piece goods	594
	Total Rupees	51,746

24. An original report of the Koppa amil embodying his own opinion

opinion as well as that of all the Inclosed Amildars in general about Sayer Cascation & Establishments is herewith Submitted –

The increase of Establishment recommended inclusive of that now existing amounts to Rs 15,604, which, as compared with the Revenue minus remissions, will average at about 8 per cent contrasted with 3 the present rate of percentage.

I have &c

Sd/ P. Krishna Rao
Offg Deputy Coll.
Kadur District

True Copy

Commissioner
Mysore

Statement showing the probable collection under the head Sayer in the various Cutcherys of the Shemoga District for the year 1875-76

Sayer Cutcherys	Toopary @ 1 Rupee per maund		@ 8as per maund		@ 4as per maund		Total		Tobacco		Cardamoms		Miscellaneous	Total Collections
	Maund.	Duty	Maund.	Duty	Maund.	Duty	Maund.	Duty	Maund.	Duty	Maund.	Duty		
	M. S. P.	R. A. P.	M. S. P.	R. A. P.	M. S. P.	R. A. P.	M. S. P.	R. A. P.	M. S. P.	R. A. P.	M. S. P.	R. A. P.	R. A. P.	R. A. P.
Shemoga			8320	4160	1028	257	9348	4417	238	190			4607	
Arle honore			1740	870	220	55	1960	925	161	82			1007	
Bunnikere			520	260	110	27 8	630	287	40	40			327	8
Benkipura			14	7	36	9	50	16					16	
Total			10594	5297	1394	348 8	11988	5645	439	312			*119	
Channagire			3622	1811	186	41 8	3788	1852	57	28 8			6076	8
Studdavara			1642	821	140	35	1782	856					1881	
Kattilagere			3	1 8			3	1	11	9			856	
Hodigere			2036	1018	50	12 8	2086	1030	1	1			10	8
Total			7303	3651 8	356	89	7657	3740	69	38 8			1031	8
Honalli													*13	8
Shanta					94	23 8	94	23	56	34			3792	8
Harnhalli			200	100	108	27	308	127	14	14			57	8
Total					8	2	8	2	47	41			141	
Bodigane			200	100	210	52 8	410	132	116	89			*17 8	
Kare Kudlane	364	364	484	242	2238	534 8	1106	1170	634	634			259	
Shikarpura			2	1	2	8	4	1	62	62			1960	8
Total	364	364	486	243	2250	563	3110	1172	116	116			63	
Anantapura	6524	6524	718	359			7242	6883	812	812			129 8	
Bellandur	2785	2785	352	176			3137	2961					2153	
Kalasi	16763	16763	2020	1010			18783	17773					6883	
Total	26072	26072	3090	1545			29162	27617			3	6	2961	
Kudasanna													17773	
											3	6	*29	37652

| | | |

Name of Hurtaya	Present Establishment												Proposed Reduction						Proposed Establishment												Total Establishment including Dispatchers.											
	Monagar			Kartkom		Amcom		Colcom		Volcan		Total	Monagar		Kartkom		Volcan		Total	Monagar		Amcom		Kartkom		Colcom		Volcan		Total		Monkolsar		Monagar		Amcom		Kartkom		Colcom		Total	
	Rank & File	No	Pay per Annum	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	Rank & File	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay	No	Pay
Shimosa	10	1	120	1	72	"	"	"	"	3	144	5	336	"	"	"	"	"	"	"	"	5	336	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1	72	4	3	144	5	336
Hokchonose	10	1	120	"	"	"	"	"	"	2	96	3	216	1	120	"	"	2	96	3	216	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Bannikare	"	"	"	1	72	"	"	"	"	2	96	3	168	"	"	1	72	2	96	3	168	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Benkapoor	"	"	"	"	"	"	"	"	"	1	48	1	48	"	"	"	"	1	48	1	48	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Head Quarters	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	25	1	300	"	"	"	2	240	5	1	60	4	600	25	1	300	"	"	2	240	5	1	60	4	600
Total	"	2	240	2	144	"	"	"	"	8	384	12	768	1	120	1	72	5	240	7	432	5	336	1	300	"	"	2	240	1	60	4	600		1	300		1	120	2	240	1	72	4	1	204	9	936
Chamnagore	"	"	"	1	72	"	"	"	"	2	96	3	168	"	"	1	72	"	"	1	72	2	96	"	"	"	"	10	1	120	"	"	1	120	"	"	"	"	4	2	96	3	216			
Nullvor	10	1	120	"	"	"	"	"	"	2	96	3	216	1	120	"	"	2	96	3	216	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Kottalore	10	1	120	"	"	"	"	"	"	2	96	3	216	"	"	"	"	"	"	"	"	3	216	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Gottalore	"	"	"	1	72	"	"	"	"	1	48	2	120	"	"	1	72	1	48	2	120	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Head Quarters	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	25	1	300	"	"	"	2	240	5	1	60	4	600	25	1	300	"	"	2	240	5	1	60	4	600
Total	"	2	240	2	144	"	"	"	"	7	336	11	720	1	120	2	144	3	144	6	408	5	312	1	300	"	"	1	120	2	240	5	720		1	300		2	240	2	240	5	252	10	1032
Nonnelli	"	"	"	1	72	"	"	"	"	2	96	3	168	"	"	"	"	1	"	"	"	3	168	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1	72	4	2	96	3	168
Nanty	"	"	"	1	72	"	"	"	"	1	48	2	120	"	"	"	"	"	"	"	"	2	120	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1	72	4	1	48	2	120
Karnbulg	"	"	"	1	72	"	"	"	"	"	"	1	72	"	"	1	72	"	"	1	72	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Head Quarters	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	25	1	300	"	"	"	2	240	5	1	60	4	600	25	1	300	"	"	2	240	5	1	60	4	600
Total	"	"	"	3	216	"	"	"	"	3	144	6	360	"	"	1	72	"	"	1	72	5	288	1	300	"	"	2	240	1	60	4	600		1	300		2	240	2	144	4	204	9	888
Dodjance	15	1	180	1	72	"	"	"	"	4	192	6	444	"	"	"	"	"	"	"	"	6	444	"	"	"	"	"	"	"	"	"	"	"	"	"	"	15	1	180	"	"	1	72	4	4	192	6	644
Kare Kallanny	"	"	"	1	72	"	"	"	"	1	48	2	120	"	"	"	"	"	"	"	"	2	120	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1	72	4	1	48	2	120
Shivarpoor	10	1	120	"	"	"	"	"	"	3	144	4	264	"	"	"	"	"	"	"	"	4	264	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	4	3	144	4	264
Head Quarters	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	25	1	300	"	"	"	2	240	5	1	60	4	600	25	1	300	"	"	2	240	5	1	60	4	600
Total	"	2	300	2	144	"	"	"	"	8	384	12	828	"	"	"	"	"	"	"	"	12	828	1	300	"	"	2	240	1	60	4	600		1	300		2	300	2	240	2	144	9	444	16	1428
Anantapur	10	1	120	1	72	"	"	"	"	3	144	5	336	"	"	"	"	"	"	"	"	5	336	"	"	"	"	"	"	"	"	"	"	"	"	"	"	10	1	120	"	"	1	72	4	3	144	5	336
Bellandoor	10	1	120	1	72	"	"	"	"	3	144	5	336	"	"	"	"	1	48	6	48	4	288	"	"	"	"	"	"	"	"	"	"	"	"	"	"	10	1	120	"	"	1	72	4	2	96	6	288
Kalasi	"	"	"	1	72	"	"	"	"	1	48	2	120	"	"	1	72	"	"	1	72	1	48	"	"	"	"	15	1	180	"	"	1	48	2	228	15	1	180	"	"	"	"	4	2	96	3	276
Head Quarters	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"																							
Total																																														

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Statement showing the Sayer Collections in the Sayer Cuttays of the Shimoga District during the year 1873-74.

Name of Sayer Cuttays	Soopary			Tobacco			Peppers			Cardamoms			Dry Cocoanut			Fresh Cocoa-nut			Piece Goods			Betel			Miscellaneous			Total			Disbursements: Moneys			Karcoons			Colears			Gollars			Annees			Total		
Shimoga	6632	"	2	189	4	5	"	"	"	"	"	"	76	8	1	314	11	5	75	5	10	702	2	11				7990	"	10	1	120	"	"	1	72	"	"	3	144	"	"	"	"	"	"	5	336	"	"
Holay honore	1387	9	8	82	4	10	"	"	"	"	"	"	"	"	"	10	6	3	13	10	"	637	1	6				2125	"	3	1	120	"	"	"	"	"	"	2	96	"	"	"	"	"	"	3	216	"	"
Bunnekere	432	12	6	40	"	"	"	"	"	"	"	"	"	"	"	124	11	11	"	1	11	419	7	11				1017	2	3	"	"	"	"	1	72	"	"	2	96	"	"	"	"	"	"	3	168	"	"
Benkipore	23	13	11	"	"	"	"	"	"	"	"	"	1	14	"	39	5	10	27	13	7	77	5	9				170	5	7	"	"	"	"	"	"	"	"	1	48	"	"	"	"	"	"	1	48	"	"
Total	8470	4	3	311	9	3	"	"	"	"	"	"	78	6	1	489	3	5	116	15	4	1836	2	1	118	11	2	11431	3	7	2	240	"	"	2	144	"	"	8	384	"	"	"	"	"	"	12	768	"	"
Channagiri	2782	1	4	28	9	"	"	"	"	"	"	"	"	"	"	3	3	1	16	15	3	162	5	6				2993	2	2	"	"	"	"	1	72	"	"	2	96	"	"	"	"	"	"	3	168	"	"
Nullur	1284	14	3	"	"	"	"	"	"	"	"	"	"	"	"	8	11	3	5	6	"	37	14	1				1338	3	7	1	120	"	"	"	"	"	"	2	96	"	"	"	"	"	"	3	216	"	"
Kattlegere	2	4	"	8	13	7	"	"	"	"	"	"	"	"	"	31	3	6	186	2	7	47	7	3				275	14	11	1	120	"	"	"	"	"	"	2	96	"	"	"	"	"	"	3	216	"	"
Kodegire	1547	"	7	1	4	"	"	"	"	"	"	"	"	7	6	23	7	6	125	13	11	209	3	11				1917	5	5	"	"	"	"	1	72	"	"	1	48	"	"	"	"	"	"	2	120	"	"
Total	5616	4	2	38	10	7	"	"	"	"	"	"	"	7	6	66	9	4	334	5	9	456	4	9	13	10	3	6526	4	4	2	240	"	"	2	144	"	"	7	336	"	"	"	"	"	"	11	720	"	"
Honnali	35	10	9	33	7	3	"	"	"	"	"	"	"	"	"	39	5	"	8	6	"	202	3	"				218	15	"	"	"	"	"	1	72	"	"	2	96	"	"	"	"	"	"	3	168	"	"
Banta	193	4	5	14	11	3	"	"	"	"	"	"	"	"	"	8	8	8	65	9	5	56	2	9				338	4	6	"	"	"	"	1	72	"	"	1	48	"	"	"	"	"	"	2	120	"	"
Kambalee	2	13	3	41	5	2	"	"	"	"	"	"	"	"	"	19	14	8	3	8	8	168	13	8				236	7	7	"	"	"	"	1	72	"	"	"	"	"	"	"	"	"	"	1	72	"	"
Total	231	12	7	89	7	8	"	"	"	"	"	"	"	"	"	67	12	4	77	1	1	427	3	5	17	8	7	911	3	8	"	"	"	"	3	216	"	"	3	144	"	"	"	"	"	"	6	360	"	"
Badagani	1664	14	1	634	7	9	7	13	6	"	"	"	"	"	"	14	1	8	20	10	6	60	9	2	156	1	5	2558	10	1	1	180	"	"	1	72	"	"	11	792	"	"	"	"	"	"	6	444	"	"
Kara Kalamma	"	"	"	61	14	"	"	"	"	"	"	"	"	"	"	"	7	10	"	14	9	"	"	"	1	4	11	64	9	6	"	"	"	"	1	72	"	"	1	48	"	"	"	"	"	"	2	120	"	"
Shikarpur	2	5	6	116	4	10	"	"	"	"	"	"	"	"	"	"	"	"	8	15	"	338	11	2	11	5	9	477	10	5	1	120	"	"	"	"	"	"	3	144	"	"	"	"	"	"	4	264	"	"
Total	1667	3	7	812	10	7	7	13	6	"	"	"	"	"	"	14	9	6	30	8	3	399	4	4	168	12	1	3100	13	10	2	300	"	"	2	144	"	"	8	384	"	"	"	"	"	"	12	828	"	"
Anantapur	8692	8	8	"	"	"	25	15	4	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				8718	8	"	1	120	"	"	1	72	"	"	3	144	"	"	"	"	"	"	5	336	"	"
Belandoor	3746	1	8	"	"	"	18	3	3	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				3764	4	11	1	120	"	"	1	72	"	"	3	144	"	"	"	"	"	"	5	336	"	"
Kalasi	22468	3	11	"	"	"	125	1	6	6	5	9	"	"	"	"	"	"	"	"	"	33	5	10				22633	1	"	"	"	"	"	1	72	"	"	1	48	"	"	"	"	"	"	2	120	"	"
Total	34906	14	3	"	"	"	169	4	1	6	5	9	"	"	"	"	"	"	"	"	"	33	5	10	29	4	"	35145	1	11	2	240	"	"	3	216	"	"	7	336	"	"	"	"	"	"	12	792	"	"

Statement showing the Coolies and Peons receipts from Betel leaves duty and Fresh Coconuts in the Jaffna Courts of the Shanmugam District during the Year 1873-74

Kurchahs	Betel leaves		Fresh Coconuts		Dry Coconuts		Total	
	Coolies	Peons	Coolies	Peons	Coolies	Peons	Coolies	Peons
Shanmugam	702	2115	248	1314	115	155	24	76	88	1069	11,093	6	478	64
Chanmugam	162	56	25	13	3	3	1						165	87	25	13
Hannalli	2023		44	4	39	5							2418		44	4
Nyanapty	56	29	51	66	8	88							64	115	51	66
Thikanpura	338	112	38	3									338	112	38	3
Sivalcopsa	6092												6092			
Arumtapura																
Vyrah		134	120	10									134	120	10	
Nagan	40	68	87	7									40	68	87	7
Nagan	14	76											14	76		
Sheerthully	7	62	7	120									7	62	7	120
Total	15851	2899	10	305	129	155	24	76	8	1069	11,202	78	4,116	16		

Shanmuga Cutchery
Dy Commissioners Office
Jaffna 27th October 1874

Deputy Commissioner

1874. No. 16

From The Commissioner

To Nagarbar

Secretary to Chief Commissioner,
General Department.

(12)

Section LR

Dated 4 - Commissioner

Despatched

Received 16/6

ENCLOSURES NO.

General No. 441 } 1874-75
Ref: No. 159

Submits his opinion on the subject of the Qualifications proposed in the existing Lawyer taxation

To Dufferin

16-11-74

(12)

Sagar Division
Commissioner's Office

General No 4411 } 1874-75.
Rev: No 159 }

Shimoga 14th November 1874

To
The Secretary to the Chief
Commissioner of Mysore

Sir,

With reference to the Chief Comr's Proceedings on No 3700/25 dated the 18th August last, and the reminders noted in the margin, I have the honor to forward herewith, copies of replies from the Dy Comrs of the three Districts with their enclosures, reporting on the modifications proposed in the existing system of Sayer taxation.

No 5492 dated the Rem: 36 16th October, 74
No 5550 of 30th do 34
* Will forward on Monday the 16th Instt.

+ Sent to Dayton 2. Before proceeding to offer my suggestions, I shall briefly allude to the opinions of the Dy Comrs.

with Rem: to Shimoga Comr's No 3724 of 21-8-74 on the 1st Septr.

3. The Dy Comr of Shimoga states that the only way of maintaining an effectual check against smuggling of sandal, and securing the Govt revenue is by increasing the strength of the establishments, and by prescribing existing made roads alone, as routes

for

for the transport of the article. The other suggestion as regards the keeping of a register of the annual produce of gardens, being in his opinion, no proper check. That the proposed limitation on the cultivation of Tobacco and opium, will interfere with the free action of the ryot. That the falling off in the revenue from Cardamoms is owing partly to defective rain fall, and partly to the absence of effective supervision to control smuggling; And that the collection of the Combined Sayer and octroi on betel nut, and fresh and dry cocoanuts, the rates of which should not exceed the present sayer duty on these articles may be limited to the 8 Head Quarters of the Taluks, and another large village. He however does not offer any opinion on the reductions proposed to be made in the rates of duty on Supari and other points. The cost of the Establishment recommended to be increased, amounts to Rs 5316 over the present cost which is 9396 Rs a

Sivaltope.

Year

year.

4 Mr. Winstone Row appears to be of opinion that no necessity exists for the proposed reduction of duty, on Cutch, on financial and other grounds, but recommends the employment of a supervising agency, and an increase in the present strength of the Establishment. Special lines of road, for the transit of the article, and preparation of an estimate of crops, for the improvement of the revenues. He does not advocate any restriction being placed on the cultivation of Tobacco, recommends the abolition of duty on tobacco stalks; accepts the deficient revenue from Cardamoms to the reduction of the duty from 4 to 2 Rs a maund in 1868 and short crops, and considers the restriction on opium culture suitable. The abolition of the duty on piece goods is stated to be a long felt desideratum, and the sayer duty on dry and green Cocoanuts and betel leaves is similarly recommended to be abolished, only octroi being levied in Municipalities

Mr

We also suggest the withdrawal of the indulgence granted to European Coffee Planters of paying the duty on Coffee six months after export. The strength of the Lazer Establishment is recommended to be raised from Rs 7287 to Rs 15,604.

5. The Deputy Commr of Chitaldroog recommends some reductions and changes in the postings of the Lazer Establishments of the D.t, and states that the cultivation of tobacco, might be restricted, but observes that the proposed license, for the growth of this article, if required to be paid for, would involve an infraction of the terms of the Enmey guarantee. He also submits a Comg list of the localities where the Lazer and Municipal duties on dry and green cocoanuts and betel leaves may be levied.

6. As regards Sugar, which Sugar is the most important article, it is proposed to reduce the duty as follows.

	From	To
No. I Deshawar	Rs. As. P.	
1st sort	1 — 4 — "	1 — " — "
2d. sort	" — 12 — "	" — 8 — "
No. II. Vellagra		
1st sort	" — 12 — "	" — 8 — "
2d. sort	" — 6 — "	" — 4 — "

7. The marginal statement exhibits the revenue realized from Supari in the last 5 years, the average yearly revenue being over 5 Lacs of Rupees, or 4/5 ths of the Revenues of the Province from this source.

	Rs
1869-70	4,77,000
1870-71	4,90,076
1871-72	4,25,324
1872-73	5,71,944
1873-74	5,46,229
	25,10,573
average	5,02,114-8-

From a statement sent to the Dy. Accountt General, showing the financial aspect of the scheme, it is observed that the difference between the estimated receipts for 1875-76 as entered in the Budget of that year, and the Estimates calculated at the reduced rates is 11132 Rs. This sum is however reduced by 22632 Rs anticipated to be realized, in consequence of the impetus which will be given, by the proposed reduction, to the export of the surplus produce.

9. The loss to Government may be fairly estimated at 1 Lac of Rupees annually, which I consider a heavy and unnecessary sacrifice. Supari is an article of undoubted luxury, and the whole entirely falls on the merchant who exports the article, and how the proposed reduction is calculated to afford any relief to the Ryots, or producers of the article for whose benefit the scheme

The

the concession is specially intended, I fail to see — I do not believe, that the grower or consumer of Cuban, would profit by the remission to the extent of a single bie — If the proposed remission was applied to the reduction of assessment, on Cuban gardens, then the grower would reap a decided benefit, but that, I presume, is not feasible. The Province is from its inland position, entitled to its custom dues, which on the assumption of the country by the British Govern^t were found to be complicated, and burdensome, and which have since been placed, on a better footing, by a simplification of the Tariff, and some improvements in the system of collection. It cannot be denied, that abuses exist — but these are I conceive, the necessary consequences of an extremely underpaid, and irresponsible agency, employed for the collection of the duty — The proposed measure, which still retains the four distinctions in Cuban, and 4 different rates, ~~is~~, while entailing a loss of revenue, does not in any way simplify accounts, or tend to create uniformity, in the rate which are

desirable.

abolished, are insignificant, and I entirely concur in the propriety of the measure. The remission of the duty on piece goods will be a great boon, to the industrial classes, and it is hoped, will tend to revive professions now almost extinct or in a very languishing condition.

Cocoanuts. (dry & fresh) and betel leaves.

15. With regard to Cocanuts, fresh and dry, and betel leaves, it is proposed to abolish the existing excise on production, and levy the tax as a town duty (sayer and municipal taxes included) in municipalities and other large places, the proportions payable to Government, or Municipalities being determined.—

On this subject, I beg to state that the taxes are petty and vexatious, and no appreciable advantage will be gained by Government by restricting it to a few localities. On Islands bordering on Her Majesty's Territories, it is notorious, that the duty on these articles, is easily evaded, by exporting them across the borders, and reimporting them into the country, as if they were the productions of Her Majesty's Territories.— I would therefore suggest the relinquishment of the proposed Government share of the Sayer duties on these articles altogether, leaving it

to the Municipalities to levy an octroi for their requirements - The loss from these sources will be 23700 Rupees a year which may be recouped to Govt. by the imposition of Drobtuffa, on the exempted classes, as suggested by Gr. Ricketts in his letter noted in the margin - It was computed that the adoption of this course, would produce 23000 Rs annually, a sum that would compensate for the loss referred to.

274 dem: 106 - dated 21st August 1874.

16. As regards Coffee, the existing Excise Establishments supervise the collection of duty on this, as in the case of other Excise articles; and the only way of enforcing a stricter control over this, is by increasing the strength and efficiency of the Establishments.

Coffee.

The Madras Govt. recommendation to withdraw the indulgence now granted to European Coffee Planters of keeping the stock, six months after extraction a subject on which I am not called upon to offer an opinion.

17. I regret the delay that has taken place in the submission of this report and which was solely owing to the non receipt of the reply from

from the Kaduna District which came to hand on the evening of the 12th Instant.

I have the honor to be
Sir
Your most obedient servant

[signature]
Commissioner
Nigeria Division

[signature]

(11)

Chitaldroog District
Dy Commissioner's office
16th October 1874

No. 466.

To
The Commissioner
Sagar Division

Sir,

Referring to your circular letter No 281 dated the 8th Ultimo, forwarding printed copies of the Chief Commissioner's Proceedings dated the 18th August last No 3709-25 on the subject of the Lazer Taxation in force in the Province, I have the honor to submit the following report on the several points therein referred to.

2. It being proposed to abolish absolutely the duty on Betelnut and Spices, Cardamums and Coffee being articles never produced in this district and the revenue from them being nil, the only articles having Lazer duty to be taken into consideration are

Tobacco

in 6 Taluks situated on the boundary of British India the following establishment has been maintained since the revision which took place in 1866 for the detection of smuggling &c.

Davengere 2 Peons 8 Rs per mensem or 96 Rs per annum
Chanhuspha 4 - do 16 do — or — 192 — ditto —
Molkalmuru 1 Duffadar 6 Rs do or 72
9 Peons at 4 Rs each 136 Rs do or 432 } 504 — do
Doderi 5 Peons at 4 Rs each 20 Rs do or 240 — do
Hiriyur 2 Peons at 4 Rs each 8 Rs do or 96 do — do
Pavagada 1 Duffadar at 6 Rs — or 72 —
16 Peons at 4 Rs each 64 Rs per mensem or 768 — } 840 — do

Total Rupees 1968

This added to the above Rs 1488, makes a total annual cost for permanent establishment of Rs 3456. Chitaldroog is the only Taluk not having any kind of establishment there, and in the above 6 Taluks bordering on British Territories, the collection of Sayer duty is entrusted to Shanbhogues, or, in their absence to Potails and Shanbhogues, who draw allowance at 3 per cent and 2 per cent respectively of the actual collections, and such allowances

aggregates

3. It will be seen from this, that Supari forms the most important item, tobacco the next, Betel leaves the third, fresh cocoanuts the fourth, dry cocoanut the fifth and opium almost Nil.

4. The regular establishment now existing in three Talukas for the collection of Sayer duty consists of

1 Mat Cuvvetuddy on 15 Rs per mensem	or Rs 180	per annum	
4 Pygueta Karkoons on 4 Rs — do —	or Rs 48 —	ditto	in Bundul
1 Karkoon at — 6 Rs — do —	or Rs 72 —	ditto	
4 ditto — at 5 Rs 20 Rs — do —	or Rs 240 —	do	
1 — ditto — at 4 Rs — do —	or — Rs 48 —	do	
6 — Tolkars at 3 Rs 18 Rs — do —	or Rs 216 —	do	
Total 14 — 67 —	804 + 24 Sadilwar 828		
3 Karkoons at 5 Rs per mensem	or Rs 180	per annum	in Khot: = Mungao
3 Shanbogues 4 Rs — do —	or Rs 144 —	do —	
6 —	324		
2 Karkoons at Rs 6 each 12 Rs per mensem	or 144	per annum	in Khanapur
4 Tolkars at 4 Rs — or 16 Rs — do —	or — 192 —	do —	
6 —	336		
— Total Rupees 1488 —			

m

Tobacco, Opium, Dry and fresh cocoa-nuts, betel leaves, and Sundries, the duty levied on which during the last five years was as follows.

	1869-70			1870-71			1871-72			1872-73			1873-74		
1. Tobacco 1st & 2d sort at 10 Rupees 8 annas rec. = pectively per maund	2,948	4	11	1,883	15	6	1,646	14	9	1,749	5	3	1,638	1	2
	2240	"	8	2,241	12	3	1,940	2	5	1,541	11	3	1701	7	9
	5,188	5	7	4,125	11	9	3,587	1	2	3,291	"	6	3339	8	11
2. Opium	1	1	8	.	.	.	.	.	.	.	.	.	.	.	.
3. Cocoanuts dry	969	1	8	749	3	6	678	3	6	846	15	9	478	3	1
4. Cocoanuts fresh	1768	.	5	1,616	13	11	1,478	4	4	1,464	2	4	1,578	9	6
5. Betel leaves	2011	11	4	2,242	8	3	2207	2	7	2855	9	6	2943	11	"
6. Sundries															
Valuepayable ad Valorem															
1st sort at 12 annas per maund	16,476	1	"	15,550	4	10	15,194	1	.	19,926	4	10	17,919	7	5
2d sort at 6 annas per maund	738	15	3	603	2	.	622	2	1	474	5	3	602	13	-
Betel nut 1st sort at Re 1-4 per maund	"	2	6	-	2	6	26	6	6	20	1	3	13	9	6
2d sort at 12 annas per maund	.	.	.	.	.	.	.	.	.	100	14	9	3	6	6
Betel Unmanufactured 1st sort Spanish duty only, at 12 annas per maund	-	-	-	.	.	.	11	5	6	6	2	8	6	13	6
Total Sundries	17,215	2	9	19,153	9	4	15,853	15	1	20,527	13	9	18,575	2	11
Total of 6 articles	27,153	7	5	27,888	8	9	24,804	10	8	28,967	9	10	26,915	1	5

aggregated Rs 440 — " — 2 in the year 1873-74

5. In point of Revenue from Supari and Tobacco the following is the order of importance of each Taluk.

	Supari revenue for 1873-74				Tobacco revenue for 1873-74		
1st Bundihal	8,497	13	10	Molkalmuru	1578	8	10
2d Hosdurga	4571	10	6	the rest of the Taluks yielded amount varying from			
3d Chitaldroog	2855	10	11				
4th Pavugada	1092	7	7				
5th Hiriyur	646	2	2	Rupees	392	-	-
For the remaining five Taluks the collections varied from	277	4	-	to	4	-	-
to	132	-	-				

6. Considering the large revenue derived from Sazer duty on Supari in the Bundihal Taluk the present permanent establishment there at a cost of Rupees 804 per annum may with advantage and with prospect of further increase of Revenue, be allowed to remain as it is.

7. The establishment of the Hosdurga Taluk is just enough for the

the purposes of sayer collections and supervision, and cannot therefore be interfered with.

8. The present permanent establishment of the Haidar Taluk costing Rupees 336 per annum can be abolished, as the Sayer Revenue of the Taluk from Supari and Tobacco for the year 1873-74 was only Rs 177-11-8. The duty of collection may be transferred to the Shaikdars and Patails and Shanbogues, paying them an allowance as is done in other Talukas where there is no permanent establishment.

9. Chitaldroog Taluk being next in importance in point of Supari produce and there being no establishment of any kind at present, it appears necessary to allow a small establishment at an annual cost of Rs 288 consisting of 3 Karkoons at 5 Rupees each per mensem

and

13. As regards the 2nd point alluded to in your Circular letter under reply viz: restricting the cultivation of Tobacco and opium to certain localities on special license I beg to state that the poppy is not grown in this District, and it will only be necessary therefore to restrict to Tobacco cultivation. This article is chiefly grown in the Erukkalnum Taluk and as above shown realized the sum of Rupees 1578-8-10 in 1873-74 and the cultivation might be restricted to that locality, at the same time I would beg to observe that tobacco is grown in other Taluks, but only in small quantities, and realizes a very insignificant Revenue. If, however, tobacco is to be grown under a special license which must be paid for, it would be deemed as a breach of the Survey guarantee which gives permission to the

Ryot

Ryot to cultivate what he pleases on payment of his land assessment.

14. With regard to the 3rd. point viz. the levy of a Town duty on dry and fresh cocoanuts and betel leaves, I beg to state that the Kachcheh Towns and large villages, hereinafter enumerated, appear to me to be entitled for the purpose as per lists received from the Arnildars who were consulted personally on the subject.

15. Agreeably to an order received recently direct from the Chief Commissioner's office the Arnildars submitted statements shewing the amount of Taxes duty levied during the past 3 years on the above three articles in the following Kachcheh Towns and large villages.

Chittaranjan

which regular Municipalities now exist are, Chitaldroog, Davangere and Harihar in each of which the collection of octroi duty has been given on contract, and Establishments, as per margin, have been entertained for the collection of House Tax - Execution of Municipal works and levying of a = cents tax - When the system of levying Town duty on dry and fresh Cocoanuts and Betel leaves shall be introduced the collection may either be given out on contract like other articles as at present or the establishment which now exists may be entrusted with that duty.

Chitaldroog
1. Superintendent on 8 Rs
2. Tollmans on 4 each } 8
1 Peon at 5
21 Rs

Davangere
1. Superintendent on 8 Rs
3. Tollmans at 4 each } 12 Rs
1. Peon at 5
25 Rs

Harihar.
1. Superintendent on 8 Rs
2. Tollmans at Rs 4 each } 8
1. Peon on 4
20 Rs

17- In the remaining 7 Talukas Kushalnagar and also at Madhugiri,

R. Hanifa,

although, no regular Municipalities exist, yet Municipal House Taxes are levied for their conservancy, and the agency employed at Kolatière and Nosdunga consists of a Moot-=uddy on 6 Rupees and a Peon on 4 Rupees, and at Jajaloor a Moturiddy on 8 Rupees and a Peon on 4 Rupees paid from the Municipal collections. But, in the other five Cuchali towns the Munici=-=cipal collection is made by the Revenue authorities. The levy of town duty, not only on the three articles in question, but also on other articles on which octroi is levied in the regular Municipalities Mysore, with advantage, be introduced in the said 8 Cuchali Towns with only an additional Kolkar on 4 Rupees each to the Establishment now existing at Jajaloor, Nocadunga and

Shane Lea

Signed / E. Armstrong

Offg Deputy Commr

"True copy."

[signature]

Commissioner

Crown Lands

ruins compared with the former rainfall. It is possible however that the inherent facilities which the article itself affords for smuggling, might have tended in some measure to bring about the falling off, and greater supervision to check it will be provided for by the strengthening of establishment which is proposed in the latter part of this letter.

3. Regarding Sooparri the Chief Commissioner having already decided on a reduction of duty, it may be said no remarks are necessary; but it will be seen from the wording in para 3 (last clause) of the Chief Commissioner's Proceedings that the revised rates are to come into force from the date

date of the settlement of Shimoga, Anantpur & Sagar Talooks, and thus it is not clear whether the revised rates are to apply only to the settled Talooks, or to the whole District; or to the Talooks of Sagar, Anantpur & Shimoga only. I beg to submit that if the reduction is to take effect, it should do so simultaneously in all the Talooks of the District from the beginning of next official year.

4. To check smuggling of Sooparri the Chief Commissioner proposes the compilation of registers of estimated outturn of Sooparri gardens. This work is of some difficulty, and at the same time, I beg to submit, not worth the

trouble

trouble, for the picking of Sooparri is not done all at once, as is, in other crops. The picking commences in September and extends till the end of January. The estimation of crop should take place before September and that is hardly a time to estimate the crop with any degree of accuracy. In November and December simultaneously with the picking and curing operations, commence the sales, and thus no-body but the producers themselves are able, and that too at an advanced period, to give an estimate of the out-turn, and their state-ments not being liable to real check are hardly of any practical use. The only alternative left is the strengthening the Superviding Establishment.

Establishment. At present there is an Amin in each of the Talooks of Sorab, Sagar & Nagar assisted by Kolcars as per margin. The vast range over which this Amin's supervision should extend, renders it physically impossible for him to do anything remarkable in the shape of checking smuggling, and there are on the other hand instances of the Sayer Kolcars &c., having proved unequal to the band of smugglers. It has been therefore considered absolutely necessary to strengthen this Establishment. It is therefore proposed to appoint Sayer Inokteurs or Supervisors and Amins for all Talooks, one Inokteur on 35 Rs and

Sorab — 2 Kolcars
Sagar — 8 —do—
Nagar — 3 —do—

and 4 Annas on Rs 10 each being allowed for the Inalnaad Talooks Sorab, Sagar, Nagar & Kavaledurga, and 1 Proktaur on 25 Rs & 2 Annas on 10 Rs each for the other Inydaw Talooks. The Talook of Anantpur is left out of calculation as it is under consideration to absorb it, and it does not border on Her Majesty's Territories or other Districts as the other Talooks do. One more point remains to be considered in respect to the Halut on Sooparri. It is, the question, whether it is suit= able to fix specific lines of roads through which alone Sooparri is to pass - goods passing by other roads being considered smuggled. It is rather difficult to lay down what shall be the routes, and I consider that

that more cannot be done than laying down that all habitted goods shall pass along made roads and certain frontier cuttays. —

Exceptions will have to be made to this rule. to parts which are not developed, and the limits within which this rule is to be in force, will have to be altered as circumstances change and different portions of the District are developed. The suggestion however, I may add, is not new. It had been enjoined under the old Sayer[x] system, but the order had fallen into disuse. I consider that the system of exercising check by means of Rahadaries is the best suited to the interests of Government and the convenience

[x] Vide Circular Order of the late Division Superintt No 15 of the 5th December 1853.

of this District. It will be seen from it that the realisations at the cusbahs form nearly one half of the total sum under these heads.

Octroi on dry & fresh cocoanuts is only levied in the town of Shimoga but on betel leaves Octroi is levied in the marginally noted* Municipalities. The combined Octroi and Sayer duty will be very high considering the value of these articles and therefore I am of opinion that the combined Octroi & Sayer which should be levied in the marginally noted* places, should not exceed the present rate of Sayer, the Chief Commr deciding what proportion of it should go to Government & what to the Municipalities.

* 1 Shimoga
2. Chanagiri
3. Honnali
4. Nanti
5. Shikarpur
6. Sorab
7. Sagar
8. Thirthully

* Shimogah
Chanagiri
Honnali
Nanti
Shikarpur
Sirsi Cope
Sorab
Sagar
Thirthulli

I

6. I have taken advantage of this opportunity to propose — besides the appointment of Instructors & Armies already alluded to, some alterations in the existing establishment, to meet the requirements of this Scheme as modified. I have proposed the abolition of Cuttayes where unnecessary and addition to the present Establishment where necessary, the total cost of the proposed Establishment bearing a ratio of nearly 5 per Cent on the total collections according to the revised scale. Detailed information regarding the circumstances which rendered these alterations necessary is given in the annexed Memorandum, and statements

Statements shewing the actual Cuttayawar Revenue for 1873-74, the estimated Revenue of 1875-76 according to the revised scale and the present & proposed Establishments are also submitted.

I have &c.
Signed/ A. J. Bruce
Dy Commissr
Shimoga Dt

(True Copy)

Commissioner
Nagar Dn

Channagiri Taluk.

Present Cuttays.

1. Channagiri (Kachoor).
2. Nullur (Inongar)
3. Nodigere (Kachoor)
4. Kathalgere (Inongar)

Proposed Cuttays.

1. Channagiri
2. Kathalgere

Nullur and Nodigere are within 4 and 5 miles from Channagiri and the goods that are habitted there may be inhabited at Channagiri in future. These two Cuttays may be abolished.

Kathalgere should be retained as it is a frontier Cuttay.

Instead of the Kachoor at Channagiri there should be a Inongar on 10 Rupees.

Honnali Taluk.

Present Cuttays.

1. Honnali
2. Nanti
3. Harnahully

Proposed Cuttays.

1. Honnali
2. Nanti.

Honnali is on the frontier of this District and should be retained.

(9)

Memorandum on the proposed alterations in the Sayer Establishments of the Shimoga &t

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Shimoga Taluk.

Present Cuttays.

1 Shimoga
2 Kolehonur
3 Bunnikere
4 Benkipur

Proposed Cuttays.

1 Shimoga. Formerly the merchants from Shimoga to Chennagiri and Chitaldroog used to pass via Kolehonur, but now by the opening of the Benkipur Doonni Road the trade is diverted to the new Road. No Establishment at Kolehonur is therefore necessary.

Bunnikere Cuttay. realized Sayer duty from betel leaves only. It is no longer necessary.

Benkipur. there is at present a Volcar only and no Salut takes place. He may therefore be removed, the Shekdar being left to make his best arrangements for watching the frontier

Besides at Nauth and Nonnali octroy on Betel leaves and cocoa-nuts is proposed to be levied. These two Kuttays should remain, Hambally Cuttay which yields Revenue principally from Betel leaves being abolished.

Shikaripur Taluk.

Present Cuttays.

1. Oodgani or Siralkoppa, an important frontier Cuttay
2. Kare Kalyani, frontier Cuttay
3. Shikaripur Cumba Cuttay

No alterations necessary.

Anantapur Taluk.

Present Cuttays.

1. Anantapur
2. Belandur
3. Kalsi

No alterations necessary beyond that the Karkoon at Kalsi should be removed and a monegar appointed on 15 Rupees: one of the Kolcars at Belandur may also be reduced and transferred to Kalsicuttay.

Sorab Taluk.

Present Cuttays.

1 Kyasanoor or oolvi / Monegar & Karcoon /
2. Sorab
3. Ikendrapoorty } Karcoons.

4. Karachi
5. Anavatty
6. Perehully
7. Chirotty
} Karcoons

These are all except Sorab and Ty avanoor which are Halut Cuttays of some importance, frontier Cuttays and should be retained.

No alterations necessary.

Sagar Taluq.

Present Cuttays.

1. Sagar
2. Velady
3. Talgoopa
4. Karur

All important Cuttays and no alterations necessary.

There is a Gollur in the Sagar Cuttay who is not wanted, and may be removed. The pay of the Sagar Ironegar should be raised from 15 Rupees to 20 Rupees and that of the Thalgoopa Ironegar from 10 to 15 Rupees. Instead of the Karoon at Karur there should be 2 Ironegar on 10 Rupees.

Nagar Taluk.

Present Cuttays

1. Noonchacutta, Ironegar & Karcoon.-
2. Jala (Karcoon)

(General Serial No. 31.)

(17)

No 74 84
1875. 154

~~From~~

The Secretary to the
Govt of India
Foreign Dept
Calcutta.

Dated 29th January 1875

Despatched

Received 8th July 85

Enclosures No.

General No. 7786
No. 1546

Submits a report of
certain reductions in
the Import duties now
levied in Mysore
and solicits concurrence
to the proposals therein
made

Foreign Secretary

(11)

No. 1

I am directed to submit for the information and ~~opinion~~ of His Excellency the Governor in Council a Report of certain Reductions in the Import Duties now levied in Bengal, which the Hon'ble the Lieutenant Governor and Council by the Existing State of the Finances of which he desires to introduce with effect from the beginning of 1875/76, or the other date hereinafter specified.

2. The present Import Arrangements, with the Scale of duties levied have been in force for some years past and it will be seen from the Annexed Statement of Articles on which duties are levied, the Rates of Duty, the Value of the Duty and the Gain from each Article for 1872/73 and on the average of the last three years, that the Articles on which

Name of Article.	Rate of Duty	Gain of Duty	
		Gain 1872/73	Gain on average of three years ending 1872/73
I. Saltpetre	(per maund)		
Between 1st Station	1-4-0		
do 2nd "	0-12-0	639060	517364
Patna 1st "	0-12-0		
do 2nd "	0-6-0		
II. Tobacco.	1-0-0	133440	147286
III. Copper	0-4-0	79160	84986
IV. Cardamums	2-0-0	2470	2932
V. Pepper		1603	3290
VI. Cocoanuts Dry	(per hundred) 0-8-0	46254	46770
" Do. Fresh	0-6-0		
VII. Betel Leaves	0-0	47705	40412
VIII. Opium	(ad Valorem) 20 per Cent	6948	8044
IX. Piece Goods	5 per Cent	51643	50184
	Total	1008291	901268

Gain of Duty which gives fair Indication of the Value of Duty and the Gain from each Article for 1872/73 and on the average of the three years ending 1872/73

3. The Imports from the Ports

in Scotland, in the house in which Sir Walter Scott, individually, knew the duty of the Scottish peasant under the head, and in 1872/73 they amounted to 63 per cent of the total collection.

The home value grows in many parts of the province, but the most extensive and valuable gardens of this kind are in the Kentish or Medway district of the hop-growing division, and the sort produced in them is regarded as the finest of any grown elsewhere, and commands an exceptional price in all the markets where large sales of this article are carried on.

It is impossible in the existing financial condition of the State, which attempts the duty levied on tobacco, and indeed it is in question. If such a course is not adopted for. But if has long been felt that the reduction is very desirable, and the introduction of the best kind of cattle into the districts which chiefly produce it, would afford a favorable opportunity for giving effect to this view.

A reference to the table which this chapter is divided into four chapters by the duty, and to the management which greatly to the difficulties attending the collection of the tax, and facilitate its evasion, which there is reason to believe is carried on to a [illegible] extent by undisciplined of the existing duty

Standard

partly
partly to a failure of the cultivation and partly to a neglect of them pruning by means of the Native Labourers and the ~~Superintendents~~ of Coffee in having tried in some of the plantations -

The substitution of an acreage basis for the present basis on Coffee trees, it is generally believed, be beneficial to the interests of the State but no measures can be taken with this object until the Coffee has taken root over the whole of the Acreage Survey -

during

It may be added that the total area under Coffee Cultivation is estimated at about 111,000 acres, but in the proportion of 31 and 69/100 cent by Europeans & Natives respectively, while the land cultivated is similarly found in the proportion of 28 and 72 per cent -

Cultivation

The duty at present derived from Landowners is of course a mere trifle & the cultivation of this article is being pushed and with due attention & fostering, cultivation it should increase considerably -

Proposed

6. The duty, non-payment of is insignificant, and it is proposed to abolish it with effect from 1 April 1875 - by, however, there is a proposal of the cultivation-

Upon this article being taken up by the Members on Raw Coffee Beans it will be necessary to understand the Source of Information by which such quantities are to be estimated.

7. The duty now levied on Cocoa Nuts and Betel Leaves is in the Nature of an Excise on the production of those articles and inconsistent with Garden Holders on the part of the subordinate Revenue Officials, that cannot but be vexatious and oppressive. The Revenue now derived from the duty on these articles may be set down at about Rs 50,000 annually which is a large sum from the Revenue standpoint. It is proposed at the same time to abolish the Planting duties of Rangoon and to levy in lieu thereof a duty on Betel Nuts of 1 Rupee per Viss, and that, in lieu of it, a town-duty, with some slight modification as to the arrangements for its collection - Specific duties being substituted for Ad valorem duties will be imposed on all sales of these articles within the principal towns and mart of the Province.

The Loss of Revenue that may thus be looked for may be set down at about 1½ Lac.—

(1875)

No. 3

(General Serial No. 31.)

1875

From India Foreign Dr

(18)

~~Dr~~ To

Dated 10 April

Despatched

Received 19 —

General No.

No. 87 R

Enclosures—Number.

In reply to this
Office No 1786 of the
154
29 Jany last, sanctioning
the proposed altera-
tions & reductions
in the Layer duties
now levied in the
Mysore Province. —

No. 87 R. (18)

From,

The Secretary to the Government of India

To,

The Chief Commissioner of Mysore.

Dated Simla, the 10th April 1875. —

Foreign Deptt.
Revenue.

Sir,

In reply to your Officiating Secretary's letter No. 1786/1574 R. dated 29th January last, I am directed to state that His Excellency the Viceroy and Governor General in Council sanctions the proposed alterations and reductions in the Sayer duties now levied in Mysore.

2. His Excellency in Council observes that you anticipate that the measures in Contemplation for a more efficient collection of the duties on the Arecanut, Tobacco and Coffee, will reduce the Estimated Loss of Revenue from 2 ½ to 2 Lakhs of Rupees or less.

3. The Government of India accepts your recommendations on the belief that the financial loss will be more than compensated by the relief which the people of Mysore will gain from the reduction of taxes on important articles

of

o production. –

I have the honor to be,
Sir,
Your most Obedient Servant.

Secretary to the Government
of India.

Notification (19)

tion 272
g No 26-74

It is hereby notified for General information that His Excellency the Viceroy and Governor General in Council has, in the Foreign Secretary's Letter No. 87/87 of 10th April 1875, sanctioned the Chief Commrs proposals for the abolition and reduction of the Sayer duty upon the articles mentioned in the annexed Schedule from and after the dates mentioned in Column 4.

Articles	Present ~~Existing~~ duty.	Abolished or Reduced.	Date of ~~effect~~ abolition or reduction	Remarks.
1	2	3	4	5
Mysore made Piece-goods ~~Consumed in the Country~~ ... under 4 lbs to the Rupee	5 per cent Advalorem duty.	abolished ~~altogether~~.	From 1st July 1875	
Pepper import and export duty.	4 annas per maund (of Rs 1120)	Abolished ~~Pepper~~ ...	Do	The Govt reserves the power of re-establishing it at any future time if it should deem such ~~a~~ measure advisable.
Seepari 1st Sort.				
Dadavara ——— Import.	1 — 4 — "	Reduced to a uniform rate of 12 annas per maund.	Do	⊕ Holders of the inferior class of Walagra, now paying Salut at the rate of 6 annas per maund will be allowed the benefit of paying that rate upon this description of Seepari ex-
Suavara ———	1 — 4 — "			
Walagra ———	" — 12 — "			
Seepari 2nd Sort.				
Dadavara ——— Export.	" — 12 — "			
Suavara ———	" — 12 — "			
Walagra ———	" — 12 — "			

Tobacco			
4. Assorted Tobacco without Stalks (exported or imported)	1-- " -- "	" -- 12 -- "	From 1st January 1876.
Assorted Tobacco, with Stalks (exported or imported)	" -- 8 -- "		
Tobacco Stalks only	" -- 8 -- " per maund of Rs 960.	abolished	From 1st July 1875.
5 Cocoanuts			
Fresh	" -- 8 -- " per 100 nuts.	abolished every where except in certain towns and important villages where [illegible]	per 1st Jan 76
Dry	" -- 7 -- 6 per maund of Rs 960.		
6 Betel Leaves	1 pie per hundred every where.	do.	do.

The list of such towns & villages, the rate of duty, and the description of the goods on which duty is levied

2. The Government [illegible] over [illegible] Police Districts. That this notification does not affect the octroi duty levied upon these articles in Municipal towns and Villages where Municipal [illegible]

By order

Mysore Chief Commr's office
Bangalore

Dated 12 April 1875.

Offg. Secretary.

(22)

154

Read letter No. 87 R, dated 16th April 1875 from the Secretary to the Government of India Foreign Department sanctioning certain alterations and reductions in the Sayer duties now levied in this Province.

Read also Extract Para 7 of letter No. 7786/154 R dated 29th January 1875 from Offg. Secretary to Chief Commissioner to the Secretary to Government of India Foreign Department.

Order No 2279 R 15-6-75

R. 6

~~Order~~ Ordered that the ~~following~~ Notification be published in the Gazette for general information and guidance.

2. In this Office Circular Docket No. 384/13 dated 16th April 1875 revised lists of Towns Villages & Marts were called for in view to devising arrangements for the levy of duties on Cocoanuts and Betel leaves in substitution of the excise now levied. The

Offg

Offg Chief Commissioner desires that the proposals submitted in the Ecstract from letter No 7786/154 R dated 29th January last above quoted be considered and that the views of the Commissioners of Divisions may be expressed, as to the measures requisite for carrying those proposals into effect.

Notification

It is hereby notified for general information that under the orders of the Government of India, the Sayer duties now levied on the undermentioned articles will be modified with effect from the dates severally prescribed below.

1. Mysore made Piece goods when not escported to Her Majesty's Territories ——	Abolished from 1st July 1875.
2. Pepper, import and escport duty ——	Temporarily abolished till further notice - from 1st July 1875.

3 Supari 1st & 2nd sorts ——— Escise duty reduced to an uniform rate of 12 annas per Maund of Rs 1120 in weight) with effect from 1st October 1875.

4. Tobacco.
Assorted Tobacco without Stalks (exported or imported)
Assorted Tobacco with Stalks (exported or imported) ——— Escise duty reduced to an uniform rate of 12 annas per Maund (of 960 Rs weight) with effect from 1st October 1875.

5. Tobacco Stalks only — Escise duty abolished from 1st July 1875.

2. The above orders do not apply to the Octroi duties now levied upon similar articles in towns and Civil Stations where municipalities have been established.

By Order

Offg Secretary.

To
The Commrs of Divisions
Deputy Commrs of Districts
Survey & Settlement Commr
Deputy Accountant General
Compiler Bengal Gazette
for publication of the Notification.

Can the Chief Comm Reserve himself the power of imposing Duties on any or all the articles mentioned above, otherwise than in the form of an Excise.

See proposed drafts also the translation published in Hindustani

150 Cuttack Copies
56 Sambalpur Copies
drafts also
in Uriya
MSR

1875

Govt. of Mysore

Revenue

To

Commrs of Dues

Dy Commrs of Ostuts

Dated 15 June

Dispd

Rec.

No 2279

P. 6.

Rec'd 2 pm

15-6-75

Notifying the modification of the Export duties leviable on certain articles

Proceedings of the Chief Commissioner of Mysore, Department of Revenue, Agriculture and Commerce, 15th June 1875.

READ—

Letter No. 87, R, dated 10th April 1875, from the Secretary to the Government of India, Foreign Department, sanctioning certain alterations and reductions in the sayer duties now levied in this Province.

READ ALSO—

Extract para 7 of letter No. 7786—154, R, dated 29th January 1875, from Officiating Secretary to Chief Commissioner, to the Secretary to Government of India, Foreign Department.

No. 2279—REV. 6, DATED BANGALORE, 15TH JUNE 1875.

ORDER.—Ordered that the subjoined Notification be published in the Gazette for general information and guidance.

2. In this office circular docket No. 34—13, dated 16th April 1875, revised lists of towns, villages and marts were called for in view to devising arrangements for the levy of duties on cocoanuts and betel-leaves in substitution of the excise now levied.

3. The Officiating Chief Commissioner desires that the proposals submitted in the extract from letter No. 7786—154, R, dated 29th January last, above quoted, be considered, and that the views of the Commissioners of Divisions may be expressed as to the measures requisite for carrying those proposals into effect.

Rs 123 NOTIFICATION. 5/15 June/75 Rec'd

It is hereby notified for general information that, under the orders of the Government of India, the sayer duties now levied on the undermentioned articles will be modified with effect from the dates severally prescribed below :—

1. Mysore-made piece goods when not exported to Her Majesty's Territories	Abolished from 1st July 1875.
2. Poppy, import and export duty ...	Temporarily abolished till further notice from 1st July 1875.
3. Supari, 1st and 2nd sorts.	Excise duty reduced to an uniform rate of 12 annas per maund, (of Rs. 1,120 in weight) with effect from 1st October 1875.
4. Tobacco.— Assorted tobacco without stalks (exported or imported) .. .. .. Assorted tobacco with stalks (exported or imported)	Excise duty reduced to an uniform rate of 12 annas per maund (of 960 Rs. weight) with effect from 1st October 1875.
5. Tobacco stalks only	Excise duty abolished from 1st July 1875.

The duties now levied upon similar articles in towns and villages where Municipalities have been established, and the Chief Commissioner reserves to himself the power of re-imposing duties on any or all of the articles mentioned above, otherwise than in the form of an excise.

T. CLARKE,
Offg. Secretary.

To—The Commissioners of Divisions. 2 Cas
" Deputy Commissioners of Districts. 1
" Survey and Settlement Commissioner. 4
" Deputy Accountant General. 4
" Offg. Compiler, Mysore Gazette, for publication of the Notification only.
" " Superintendent, Government Press.

Revenue Circular

1885.

GOVERNMENT OF MYSORE.

REVENUE.

To

THE COMMISSIONERS OF DIVISIONS.
„ DY. COMMISSIONERS OF DISTRICTS.

Dated June 15th.
Despatched 18
Received

No. 2279.
Rev. 6.

Notifying the modification of the Sayer duties leviable on certain articles.

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